

Extra Ordinary Part - IV / 2006

Extra No.	Date	Department
Extra No.1	02-03-2006	Legislative & Parliamentary Affairs Department
Extra No.2	02-03-2006	Legislative & Parliamentary Affairs Department
Extra No.3	02-03-2006	Legislative & Parliamentary Affairs Department
Extra No.4	02-03-2006	Legislative & Parliamentary Affairs Department
Extra No.5	02-03-2006	Legislative & Parliamentary Affairs Department
Extra No.6	02-03-2006	Legislative & Parliamentary Affairs Department
Extra No.7	09-03-2006	Legislative & Parliamentary Affairs Department
Extra No.8	31-03-2006	Legislative & Parliamentary Affairs Department
Extra No.9	31-03-2006	Legislative & Parliamentary Affairs Department
Extra No.10	31-03-2006	Legislative & Parliamentary Affairs Department
Extra No.11	31-03-2006	Legislative & Parliamentary Affairs Department
Extra No.12	31-03-2006	Legislative & Parliamentary Affairs Department
Extra No.13	31-03-2006	Legislative & Parliamentary Affairs Department
Extra No.14	31-03-2006	Legislative & Parliamentary Affairs Department
Extra No.15	31-03-2006	Legislative & Parliamentary Affairs Department
Extra No.16	31-03-2006	Legislative & Parliamentary Affairs Department
Extra No.17	31-03-2006	Legislative & Parliamentary Affairs Department
Extra No.18	31-03-2006	Legislative & Parliamentary Affairs Department
Extra No.19	31-03-2006	Legislative & Parliamentary Affairs Department
Extra No.20	31-03-2006	Legislative & Parliamentary Affairs Department
Extra No.21	31-03-2006	Legislative & Parliamentary Affairs Department
Extra No.22	31-03-2006	Legislative & Parliamentary Affairs Department

Extra No.	Date	Department
Extra No.23	31-03-2006	Legislative & Parliamentary Affairs Department
Extra No.24	04-04-2006	Legislative & Parliamentary Affairs Department
Extra No.25	10-05-2006	Finance Department
Extra No.26	04-08-2006	Finance Department
Extra No.27	04-08-2006	Finance Department
Extra No.28	22-09-2006	Legislative & Parliamentary Affairs Department
Extra No.29	22-09-2006	Legislative & Parliamentary Affairs Department
Extra No.30	22-09-2006	Legislative & Parliamentary Affairs Department
Extra No.31	09-11-2006	Legislative & Parliamentary Affairs Department



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII] THURSDAY, MARCH 2, 2006/PHALGUNA 11, 1927

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

(The Following Act of the Gujarat Legislature, having been assented to by the Governor on the 2nd March, 2006 is hereby published for general information.)

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 1 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 2nd March, 2006).

AN ACT

further to amend the Gujarat Cinemas (Regulation) Act, 2004.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows :-

1. This Act may be called the Gujarat Cinemas (Regulation) Short title.
(Amendment) Act, 2006.

Guj. 21 of 2004.

2. In the Gujarat Cinemas (Regulation) Act, 2004, the existing section 8 shall be renumbered as sub-section (1) of that section and after sub-section (1) as so renumbered and before the proviso thereunder, the following sub-section shall be inserted, namely :-

Amendment of
section 8 of Guj.
21 of 2004.

Guj. 16 of
1977.

“(2) The holder of a licence or the proprietor of a cinematograph fails to pay any tax including any penalty or interest due from him, the licensing authority may, on recommendation of the prescribed officer under section 20A of the Gujarat Entertainments Tax Act, 1977, revoke the licence or suspend it for not less than seven days:”.

Extra No. 2



REGISTERED No. G/GNR/2



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII] THURSDAY, MARCH 2, 2006/PHALGUNA 11, 1927

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

(The Following Act of the Gujarat Legislature, having been assented to by the Governor on the 2nd March, 2006 is hereby published for general information.)

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 2 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 2nd March, 2006).

AN ACT

to repeal certain Acts.

WHEREAS, it is expedient to repeal certain obsolete Acts;

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows :-

1. This Act may be called the Gujarat Repealing Act, 2006.
2. The Acts specified in the Schedule are hereby repealed.

Short title.

Repeal of certain
Acts.

SCHEDULE

(See section 2)

Sr. No.	Short title of the Act	Year	No.
1.	The Act for Avoiding Wagers (Amendment) Act, 1865.	1865	Bom. III
2.	The Bombay Race-courses Licensing Act, 1912.	1912	Bom. III
3.	The Bombay Abolition of Whipping Act, 1957.	1957	Bom. XXXIX



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol : XLVII] THURSDAY, MARCH 2, 2006/PHALGUNA 11, 1927

Separate paging is given to this Part in order that it may be filed as a Separate Compilation

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated
And Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 2nd March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 3 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 2nd March, 2006).

AN ACT

further to amend the Gujarat Purchase Tax on Sugarcane Act, 1989 and to validate the grant of deferment of payment of tax, and to waive the interest.

It is hereby enacted in the Fifty-seventh Year of the Republic of India, as follows:-

1. This Act may be called the Gujarat Purchase Tax on Sugarcane (Amendment and Validation) Act, 2006. **Short title.**

Amendment
of section 18
of Guj. 11
of 1989.

2. In the Gujarat Purchase Tax on Sugarcane Act, 1989 (hereinafter referred to as "the principal Act"); in section 18, after sub-section (2), the following sub-section shall be and shall be deemed always to have been added, namely:-

"(3) Subject to such conditions as may impose, the State Government may in the public interest, by general or special order, waive the whole or any part of interest payable by the owner under this section."

Amendment
of
section 19 of
Guj. 11 of
1989.

3. In the principal Act, in section 19, in sub-section (1), the following words shall be and shall be deemed always to have been added at the end, namely:-

"or grant the deferment of payment of tax payable in respect of any period by the owner."

Validation
of remission
of interest
and
deferred
payment
of tax.

4. Any interest payable by the owner for any period has been waived or any deferment of payment of tax granted by any order of the State Government before the commencement of this Act shall be and shall be deemed always to have been validly waived or granted in accordance with law as if the provisions of sections 18 and 19 of the principal Act as amended by this Act had been in force at all material time when such interest was waived or the deferment of payment was granted.



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVIII

THURSDAY, MARCH 2, 2006 / PHALGUNA 11, 1927

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 2nd March, 2006 is hereby published for general information.

S. S. Parmar,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 4 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 2nd March, 2006).

AN ACT

further to amend the Gujarat Motor Spirit Cess Act, 2001.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Gujarat Motor Spirit Cess (Amendment) Act, 2006. Short title and commencement.
(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Amendment of
section 2 of
Guj.13 of 2001.

2. In the Gujarat Motor Spirit Cess Act, 2001 (hereinafter referred to as "the principal Act"), in section 2, --

Guj.13 of
2001.

(1) in sub-section (1), -

(a) after clause (b), the following clause shall be inserted, namely :-

"(bb) "importer" means a person who carries on the trade of importing motor spirit into the State of Gujarat;";

(b) after clause (c), the following clauses shall be inserted, namely :-

"(cc) "manufacturer" includes a trader preparing any kind of motor spirit by admixture of one or more kinds of motor spirits with or without other petroleum products or alcohol;

(ccc) "motor spirit" means--

(i) any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons) which is capable of being used for providing reasonably efficient motive power for any form of motor vehicle or vessel or any kind of aircraft; and

(ii) power alcohol, that is, ethyl alcohol of any grade (including such alcohol when denatured or otherwise treated), which either by itself or in admixture with any such hydro-carbon, is capable of being used as aforesaid,

but does not include such form of inflammable hydrocarbon materials as the State Government may by notification in the *Official Gazette*, specify in this behalf;";

(c) after clause (e), the following clause shall be inserted, namely :-

"(ee) "sale" means a sale of motor spirit made within the State of Gujarat for cash or deferred payment or other valuable consideration, and includes any supply by a society or club or an association to its members on payment of a price or of fees or subscription, but does not include a mortgage, hypothecation, charge or pledge and the words "sell", "buy" and "purchase" with all their grammatical, variations and cognate expressions shall be construed accordingly.

Explanation.-- For the purposes of this clause a sale within the State of Gujarat includes a sale determined to be within the State of Gujarat in accordance with the principles specified in sub-section (2) of section 4 of the Central Sales Tax Act, 1956;"

LXXVI of
1956.

- (d) for clauses (f) and (g), the following clauses shall be substituted, namely :-

"(f) "tax" means tax levied on the sale of motor spirit under the Gujarat Value Added Tax Act, 2003;

(g) "trader" means a person who carries on the trade or business of buying or selling motor spirit and includes -

- (i) a manufacturer,
- (ii) an importer, and
- (iii) a broker or commission agent working in connection with such business; and the word "trade" or "trading" shall be construed accordingly;

(gg) "Tribunal" means the tribunal constituted under section 19 of the Gujarat Value Added Tax Act, 2003 and discharging functions of the Tribunal assigned to it by or under this Act;"

Guj.1 of
2005.

Guj.1
of 2005.

- (2) sub-section (2) shall be deleted.

3. In the principal Act, in section 6, for the words "twenty-four per cent.", the words "eighteen per cent." shall be substituted.

Amendment
of section 6 of
Guj. 13 of
2001.

4. In the principal Act, in section 8, in sub-section (1), the words and figures "holding a licence under the Bombay Sales of Motor Sprit Taxation Act, 1958" shall be deleted.

Bom.
LXVI of
1958.

Amendment of
section 8
of Guj. 13 of
2001.

5. In the principal Act, for section 19, the following section shall be substituted, namely :-

Substitution of
section 19 of Guj.
13 of 2001.

- "19. (1) An appeal shall lie to the High Court from every order passed in appeal by the Tribunal, if the High Court is satisfied that the case involves a substantial question of law.

Appeal to
High Court.

- (2) In an appeal under this section, the memorandum of appeal shall precisely state the substantial question of law involved in the appeal.

- (3) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question.

(4) The appeal shall be heard on the question so formulated and the respondent shall, in the hearing of the appeal, be allowed to argue that the case does not involve such question:

Provided that nothing in this sub-section shall be deemed to take away or abridge the power of the Court to hear, for reasons to be recorded, the appeal on any other substantial question of law, not formulated by it, if it is satisfied that the case involves such question.

(5) The High Court, upon hearing of such case, shall decide the question so formulated or involved and deliver the judgment thereon containing the grounds on which such decision is founded.

(6) An appeal under this section may be filed within ninety days from the date of communication of the order of the Tribunal and shall be accompanied with a fee of rupees two hundred.

5 of 1908.

(7) In respect of such matters not provided in this section, the provisions of Code of Civil Procedure, 1908, which applies to the second appeal to High Court under section 100 of the said Code shall, so far as may be, apply to the appeal under this section."



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII] THURSDAY, MARCH 2, 2006/PHALGUNA 11, 1927

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated
and Regulations made by the Governor.

The Following Act of the Gujarat Legislature, having been assented to by the Governor
on the 2nd March, 2006 is hereby published for general information.)

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 5 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat
Government Gazette", on the 2nd March, 2006).

AN ACT

further to amend the Gujarat Tax on Entry of Specified Goods into Local
Areas Act, 2001.

It is hereby enacted in the Fifty-seventh Year of the Republic of India
as follows:-

1. (1) This Act may be called the Gujarat Tax on Entry of Specified
Goods into Local Areas (Amendment) Act, 2006.

Short title and
commencement.

(2) It shall come into force on such date as the State Government
may, by notification in the *Official Gazette*, appoint.

Amendment of
section 2 of
Guj.22 of 2001.

2. In the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001 (hereinafter referred to as "the principal Act"), in section 2, for clause (b), the following clause shall be substituted, namely: -

Guj.22
of 2001.

"(b) "Appellate Tribunal" means the tribunal constituted under section 19 of the Gujarat Value Added Tax Act, 2003 and discharging functions of the Appellate Tribunal assigned to it by or under this Act;"

Guj.1 of
2005.

Amendment of
section 3 of
Guj.22 of 2001.

3. In the principal Act, section 3, in sub-section (1), for the word and figure "column 4", the word and figure "column 3" shall be substituted.

Amendment of
section 4 of
Guj.22 of 2001.

4. In the principal Act, in section 4, for sub-section (3), the following shall be substituted, namely: -

"(3) Where an importer of specified goods liable to pay tax under this Act, being a dealer in the specified goods, becomes liable to pay tax under the Gujarat Value Added Tax Act, 2003 by virtue of the sale of such specified goods, then his liability under the Gujarat Value Added Tax Act, 2003 shall be reduced to the extent of tax paid under this Act."

Guj.1 of
2005.

Amendment of
section 7 of
Guj.22 of 2001.

5. In the principal Act, in section 7, in sub-section (2), for the words "three months", the words "one month" shall be substituted.

Insertion of new
section in
Guj.22 of 2001.

6. In the principal Act, after section 17, the following section shall be inserted, namely :-

Remission of tax,
penalty or
interest.

"17A. (1) Subject to such conditions as it may impose, the State Government may, if it is necessary so to do in the public interest to grant concession in case of double taxation or to redress an inequitable situation, remit by an order either generally or specially, the whole or any part of the tax, penalty or interest payable in respect of any period by any importer or a class of importers.

(2) The Commissioner may, in such circumstances and subject to such conditions and within such limit as may be prescribed, remit the whole or any part of the tax, penalty or interest payable, in respect of any period, by any dealer."

Substitution of
Schedule of
Guj.22 of 2001.

7. In the principal Act, for the existing Schedule, the following Schedule shall be substituted, namely:-

“SCHEDULE
(See sections 2 (k) and 3 (1))

Sr.No.	Specified goods	Maximum rate of tax.
1	2	3
1.	Motor Vehicles including Motor cars, motor taxi-cabs, motoettes, motor omnibuses, motor vans, motor lorries, motor cycles, motorcycle combinations, motor scooters, mopeds, chassis of motor vehicles and the body which is built on chassis of motor vehicles	Twelve and a half per cent.
2.	Cement	Twelve and a half per cent.
3.	Marbles or granite (raw or polished)	Twelve and a half per cent.
4.	Kota stones	Twelve and a half per cent.
5.	Naphtha	Sixteen per cent.
6.	Light diesel oil	Twelve and a half per cent.
7.	High speed diesel oil	Twenty-four per cent.”.



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Vol : XLVII] THURSDAY, MARCH 2, 2006/PHALGUNA 11, 1927

Separate paging is given to this Part in order that it may be filed as a Separate Compilation

PART IV

**Acts of the Gujarat Legislature and Ordinances promulgated
And Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 2nd March, 2006 is hereby published for general information.

S. S. PARMAR,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 6 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 2nd March, 2006).

AN ACT

further to amend the Gujarat Value Added Tax Act, 2003.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows :-

1. This Act may be called the Gujarat Value Added Tax (Amendment) Act, 2006.

Short title.

2. In the Gujarat Value Added Tax Act, 2003 (hereinafter referred to as "the principal Act"), in section 1, in sub-section (3), for the words "appoint, and different dates may be appointed for different provisions", the word "appoint" shall be substituted.

Amendment of
section 1 of
Guj.1 of 2005.

Guj.1
of 2005.

Amendment of
section 2 of
Guj. 1 of 2005.

3. In the principal Act, in section 2--

(1) for clause (3), the following clause shall be substituted, namely:-

"(3) "appointed day" means the date on which the remaining provisions of this Act shall come into force under sub-section (3) of section 1;"

(2) for clause (5), the following clause shall be substituted, namely:-

"(5) "capital goods" means plant and machinery (other than second hand plant and machinery) meant for use in manufacture of taxable goods and accounted as capital assets in the books of accounts;"

(3) for clause (12), the following clause shall be substituted, namely:—

"(12) "earlier law" means any of the following laws, that is to say:—

- (i) the Bombay Sales of Motor Spirit Taxation Act, 1958,
- (ii) the Gujarat Sales Tax Act, 1969, or
- (iii) the Gujarat Purchase Tax on Sugarcane Act, 1989,

Bom.
LXVI of
1958.

Guj. 1 of
1970.

Guj. 11 of
1989.

as amended from time to time and includes enactments which have validated anything done or omitted to be done under these laws;"

(4) after clause (13), the following clause shall be inserted, namely :-

"(13A) "HSN code " means harmonized system of nomenclature code assigned to the goods specified in the Schedules;"

(5) for clause (36), the following clause shall be substituted, namely :-

"(36) "year" means a financial year;"

Amendment of
section 3 of
Guj. 1 of 2005.

4. In the principal Act, in section 3, in sub-section (4), the portion beginning with words "and such further period" and ending with the words "his liability to pay tax shall cease" shall be deleted.

Amendment of
section 5 of
Guj. 1 of 2005.

5. In the principal Act, in section 5,—

(1) for sub-sections (1) and (2), the following sub-sections shall be substituted, namely:—

"(1) The sales and purchases of the goods specified in Schedule I shall be exempt from tax subject to the conditions and exceptions set out therein against each of them in column 3 of that Schedule.

(1A) The State Government may, by notification in the *Official Gazette*, add to, or enlarge, any entry in Schedule I, or relax or omit any conditions or exceptions specified therein, and thereupon the said Schedule shall be deemed to be amended accordingly.

(2) (a) Subject to such conditions as it may impose, the State Government may, if it considers necessary so to do in the public interest, by notification in the *Official Gazette*, exempt any specified class of sales or purchases or sales or purchases of goods by any specified dealer or specified class of dealers from payment of the whole or any part of the tax payable under the provisions of this Act.

(b) Where the State Government considers it necessary so to do in the public interest to continue tax exemption granted to the sales or purchases of goods by industrial units under sub-section (2) of section 49 of the Gujarat Sales Tax Act, 1969, it may, by notification in the *Official Gazette*, continue such exemption with such modification, subject to such conditions and for such period, as may be prescribed.";

Guj. 1 of
1970.

(2) in sub-section (3), for the words, brackets and figure "under sub-section (2)", the words, brackets, figures and letter "under sub-section (1A) and sub-section (2)" shall be substituted.

6. In the principal Act, in section 7,—

Amendment of
section 7 of
Guj. 1 of 2005.

(1) in sub-section (1),—

(a) for the word and figure "Schedule II", the words and figures "Schedule II or Schedule III" shall be substituted;

(b) for the words "in the said Schedule", the words and figures "in the said Schedule II or, as the case may be, Schedule III" shall be substituted;

(2) for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) The State Government may, by notification in the *Official Gazette*, reduce any rate of tax specified in Schedule II or Schedule III in respect of any entry (or part thereof) in the said Schedule II or III and may, by like notification, omit or amend any entry (or part thereof) in the said Schedule II or III but not so as to enhance the rate of tax in any case and thereupon the Schedule I, II or III shall be deemed to have been amended accordingly."

Insertion of new
section 7A in
Guj. 1 of 2005.

7. In the principal Act, after section 7, the following section shall inserted, namely :-

Power to assign
HSN code to
goods.

“7A. For the purpose of proper identification of the goods, the State Government may by rules, assign the HSN code to each of the goods specified in the Schedules and different codes may be assigned to different goods covered under the same entry in the Schedules.”

Amendment of
section 8 of
Guj. 1 of 2005.

8. In the principal Act, in section 8, in sub-section (2), in the proviso to clause (b), for para (b), the following para shall be substituted, namely:—
“(b) If the relevant event as described in sub-section (1) has occurred subsequent to such period as may be prescribed, from the date of such sales made by the dealer.”

Amendment of
section 9 of
Guj. 1 of 2005.

9. In the principal Act, in section 9,—

- (1) in sub-section (1), for the word and figure “Schedule II”, the words and figures “Schedule II or Schedule III” shall be substituted;
- (2) in sub-section (3), for the words and figure “in Schedule II of this Act or at the applicable rate of tax under the earlier law whichever is higher”, the words and figures “in Schedule II or Schedule III or at the applicable rate of tax under the earlier law, as the case may be” shall be substituted.

Amendment of
section 11 of
Guj. 1 of 2005.

10. In the principal Act, in section 11, -

- (1) in sub-section (1), in clause (a),—

- (a) for sub-clause (i), the following sub-clause shall be substituted, namely:—

“(i) tax collected from the purchasing dealer by a registered dealer from whom he has purchased such goods or the tax payable by the purchasing dealer to a registered dealer who has sold such goods to him during the tax period, or”;

- (b) in sub-clause (ii), for the word and figure “section 9”, the words and figure “section 9, or” shall be substituted;

- (c) after sub-clause (ii), the following sub-clause shall be inserted, namely:—

“(iii) tax paid by the purchasing dealer under the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001.”;

- (2) in sub-section (3),—

- (a) in clause (a), after sub-clause (vi), the following sub-clause shall be inserted, namely :-

"(vii) use as capital goods meant for use in manufacturer of taxable goods intended for (i) to (vi) above subject to the condition that such capital goods are purchased after the appointed day:";

- (b) in clause (b), after sub-clause (ii), the following sub-clause shall be inserted, namely :-

"(iii) of fuels used for the manufacture of goods.";

- (3) in sub-section (5),-

- (a) after clause (d), the following clause shall be inserted, namely :-

"(dd) made prior to the date of registration;"

- (b) in clause (f), for the words "of the goods", the words and brackets "of the goods (not being taxable goods dispatched outside the State in the course of branch transfer or consignment)" shall be substituted;

- (c) in clause (h), after the word and figure "Schedule I", the words, brackets and figures "or the goods exempt from the whole of the tax by a notification under sub-section (2) of section 5" shall be added;

- (d) for clause (i), the following clause shall be substituted, namely:—

"(i) of capital goods used in the manufacture of goods specified in Schedule I or the goods exempt from the whole of the tax by a notification under sub-section (2) of section 5 or in generation of electrical energy including captive power;"

- (e) in clause (k), for the word "property", the words "of the property" shall be substituted;

- (f) after the clause (l), the following clause shall be inserted, namely:—

"(ll) of petrol, high speed diesel, crude oil and lignite unless such purchase is intended for resale;"

- (g) after clause (m), the following clauses shall be inserted, namely : —

"(mm) of capital goods used in transfer of property in goods (whether as goods or in some other form) involved in execution of works contract;

(mmm) of the goods for which right to use is transferred for any purpose (whether or not for a specified period), for cash, deferred payment or other valuable considerations;

(mmmm) made from a dealer after the name of such dealer has been published under sub-section (11) of section 27 or section 97;";

(h) after clause (n), the following clause shall be inserted, namely:—

"(nn) of the goods purchased during the period when the permission granted under clause (a) of sub-section (1) of section 14 has remained valid under clause (b) of that sub-section;";

(i) in clause (p), after the word "invoice", the words "or duplicate thereof duly authenticated in accordance with the rules made in this behalf" shall be inserted;

(4) sub-section (8) shall be renumbered as clause (a) of that sub-section and after clause (a) as so numbered, the following clause shall be inserted, namely:—

"(b) Where the capital goods referred to in sub-clause (vii) of clause (a) of sub-section (3) are not used continuously for a full period of five years in the State, the amount of tax credit shall be reduced proportionately having regard to the period falling short of the period of five years."

Amendment of
section 12 of
Guj.1 of 2005.

11. In the principal Act, in section 12,—

(1) in sub-section (1),—

(a) for the portion beginning with the words "a statement of" and ending with the words, figures and letters "held in stock on the 31st March, 2003", the words, figures and letters "a statement of such taxable goods under this Act held in stock on the 31st March, 2006 which are purchased during the period commencing on the 1st April, 2005 and ending on 31st March, 2006" shall be substituted;

(b) in the Explanation, for the figures, letters and word "31st March, 2003", the figures, letters and word "31st March, 2006" shall be substituted;

(2) in sub-section (4),—

- (a) in clause (c), for the figures, letters and word "31st March, 2003", the figures, letters and word "31st March, 2006" shall be substituted,
- (b) clause (e) shall be deleted.

12. In the principal Act, in section 14,—

Amendment of
section 14 of
Guj.1 of 2005.

(1) in sub-section (1),—

(a) in clause (a),—

(i) for the portion beginning with the words "who is not engaged" and ending with the words "twenty-five lakhs", the words "whose total turnover has not exceeded fifty lakhs" shall be substituted;

(ii) the following proviso and explanation shall be added at the end, namely:—

"Provided that the Commissioner shall not grant permission to pay *lump sum* tax under sub-section (1) to a dealer who,—

(i) sells the goods in the course of inter-State trade and commerce or exports goods out of the territory of India,

(ii) purchases the goods in the course of inter-State trade and commerce or imports goods from a place out of the territory of India,

(iii) dispatches the goods to his branch or his consigning agent outside the State or receives the goods from his branch situate outside the State or from consigning agent outside the State,

(iv) engaged in the activity of the manufacture other than such activity as State Government may, by order in writing specify,

(v) effects the sales or purchases through the commission agent,

(vi) effects the sales falling under sub-clause (b) or (d) of clause (23) of section 2, or

(vii) purchases goods from or sells goods to, the dealer who has been granted permission to pay *lump sum* tax under this section.";

Explanation.—For the purpose of permission under this clause, for the year commencing on the 1st April, 2006 and ending on the 31st March, 2007, the total turnover shall be calculated with reference to the Gujarat Sales Tax Act, 1969.”; Guj. 1 of 1970.

(b) for clause (b), the following clause shall be substituted, namely:—

“(b) The permission granted under clause (a) shall remain valid so long as the total turnover of the registered dealer does not exceed rupees fifty lakhs or the registered dealer does not undertake any of the activities mentioned in clauses (i) to (vii) of the proviso to clause (a). In case, where total turnover of a registered dealer exceeds rupees fifty lakhs or the registered dealer undertakes any of the aforesaid activities during the course of the year, he shall be liable to pay tax under sections 7 and 9 for such tax period as may be prescribed for this purpose.”;

(2) for sub-section (4) and the Explanation thereunder, the following sub-section shall be substituted, namely:—

“(4) A dealer who is permitted under sub-section (1) to pay *lump sum* tax shall be liable to pay purchase tax leviable under sub-sections (1) and (3) of section 9, in addition to the *lump sum* tax under this section.”.

Insertion of new
section 14A in
Guj. 1 of 2005.

13. In the principal Act, after section 14, the following section shall be inserted, namely :-

Composition of
tax on works
contract.

“14A. (1) Notwithstanding anything contained in this Act, the Commissioner may, in such circumstances and subject to such conditions as may be prescribed, permit every dealer referred to in sub-clause (f) of clause (10) of section 2 to pay at his option in lieu of the amount of tax leviable from him under this Act in respect of any period, a lump sum tax by way of composition at such rate as may be fixed by the State Government by notification in the *Official Gazette* having regard to the incidence of tax on the nature of the goods involved in the execution of the total value of the works contract.

(2) The provisions of sub-sections (3) and (4) of section 14 shall apply *mutatis mutandis* to a dealer who is permitted under sub-section (1) to pay *lump sum* tax by way of composition.

(3) Where any dealer has opted for composition of tax under the earlier law and commenced the work in pursuance of

any specified works contract prior to the appointed day and such work is not completed before the appointed day, such dealer shall pay the tax for the remaining work in accordance with the provisions of this Act.”.

14. In the principal Act, in section 21, after sub-section (7), the following sub-section shall be inserted, namely:--

Amendment of
section 21 of
Guj.1 of 2005.

“(7A) Where the dealer changes the place of his business situated in the jurisdiction of one authority to a different place falling under the jurisdiction of another authority, such dealer shall apply for cancellation of registration to that authority which has granted the registration and shall simultaneously apply for registration to another authority within whose jurisdiction the changed place of business is situated.”.

15. In the principal Act, in section 27,--

Amendment of
section 27 of
Guj.1 of 2005.

- (1) in sub-section (1), after clause (e), the following clause shall be inserted, namely :-

“(ee) a dealer changes his place of business situated within the jurisdiction of one authority to a different place falling under the jurisdiction of another authority.

Explanation.-- For the purpose of this clause, the ‘authority’ means the authority prescribed under sub-section (3) of section 21;”;

- (2) in sub-section (5),—

- (a) in clause (a), the words "within the time prescribed" shall be deleted;
- (b) in clause (b), the words "with a view to evade tax" shall be added at the end;
- (c) in clause (c), for the words "to pay tax due", the words "to pay the tax due for three consecutive tax periods" shall be substituted;
- (d) clause (f) shall be deleted;
- (e) in clause (h), the word "or" shall be deleted;
- (f) in clause (i), the word "or" shall be added at the end;
- (g) after clause (i), the following clause shall be inserted, namely:—
- (j) who has been found evading tax on account of variation in physical stock compared with his regular books of accounts;”;

- (3) after sub-section (5), the following sub-section shall be inserted, namely:—

“(5A)(1) If a dealer,—

- (a) has failed to inform changes as required under sub-section (1) of section 26;

- (b) has failed to furnish return under section 29;

- (c) has failed to pay tax under section 30;
- (d) has failed to file declaration or intimate the changes as required under section 65 or 66; or
- (e) has failed to produce the books of accounts required under section 67,

the Commissioner may, at any time, for reasons to be recorded in writing and after giving the dealer an opportunity of being heard, suspend his certificate of registration from such date not earlier than the date of order of suspension, as may be specified by him in the order.

(2) where a dealer, whose certificate of registration is suspended for the failure of any of the requirements specified in sub-section (1), fulfils the requirements, the Commissioner shall, by an order in writing, withdraw the suspension order from such date as may be specified therein.

(3) the dealer whose certificate of registration is suspended under sub-section (1) shall not be entitled to claim input tax credit during the period of suspension of registration.";

(4) in sub-section (7),—

(a) for the word "cancellation", the words "suspension or cancellation" shall be substituted;

(b) for the word "cancelled", the words "suspended or cancelled" shall be substituted;

(5) in sub-section (10), for the word "cancellation", occurring at two places the words "suspension or cancellation" shall be substituted;

(6) in sub-section (11), for the word "cancelled", the words "suspended or cancelled" shall be substituted;

(7) for the marginal note, the following marginal note shall be substituted, namely :—

"Suspension or cancellation of registration."

Amendment of
section 29 of
Guj.1 of 2005.

16. In the principal Act, in section 29, --

- (1) in sub-section (1), after the words "complete returns", the words "of the goods in respect of his business and the transactions thereof" shall be inserted;
- (2) in sub-section (4), for the words "three months next following", the words "one month from" shall be substituted;
- (3) in sub-section (5),—

- (a) for the words, "any other dealer", the words, brackets and figure "any other dealer, not being a dealer referred to in sub-section (4)," shall be substituted;
- (b) for the words, brackets and figures "sub-section (1)", the words, brackets and figures "sub-section (1) or, as the case may be, sub-section (2)" shall be substituted;
- (c) for the words "any offence", the words "any offence or any other proceedings" shall be substituted.

17. In the principal Act, in section 30, after sub-section (5), the following sub-section shall be added, namely :--

Amendment of
section 30 of
Guj.1 of 2005.

"(6) Where a dealer is liable to pay interest under sub-section (5) or under sub-section (7) of section 42 and he makes payment of an amount which is less than the aggregate of the amount of tax, penalty and interest, the amount so paid shall be first applied towards the amount of interest, thereafter the balance, if any, towards the amount of penalty and thereafter the balance, if any, towards the amount of tax."

18. In the principal Act, in section 33, for sub-section (3), the following sub-section shall be substituted, namely :-

Amendment of
section 33 of
Guj.1 of 2005.

"(3) Where,--

- (a) a dealer has furnished all the returns, revised returns, if any, and annual returns by the date prescribed therefor and paid the amount of tax due according to such returns, and
- (b) the Commissioner is satisfied that the returns or, as the case may be, revised returns and annual returns furnished by such dealer are correct and complete, and
- (c) a notice for audit assessment under sub-section (2) of section 34 has not been served on such dealer within such period as may be prescribed,

such dealer shall be deemed to have been assessed for that year:

Provided that the Commissioner of his own motion within a period of three years from the end of the year in respect of which or part of which the tax is assessable, may call for and examine the record of such dealer who has been deemed to have been assessed and after serving notice and giving the dealer an opportunity of being heard, pass such order thereon in accordance with the provisions of section 34, as the Commissioner may think just and proper."

19. In the principal Act, in section 34,—

Amendment
of section 34
of Guj.1 of 2005.

- (1) sub-section (2) shall be renumbered as clause (a) of that sub-section;

(a) in clause (a) as so renumbered, clauses (a) and (b) shall be renumbered as sub-clauses (i) and (ii) respectively;

(b) after clause (a) as so renumbered, the following clause shall be inserted, namely:—

“(b) in respect of such class of dealers as the State Government may, by rules, specify;”;

(2) in sub-section (7), for the words "twice the amount", the words "one and a half times of the amount" shall be substituted.

Insertion
of new section
34A in Guj.1 of
2005.

20. In the principal Act, after section 34, the following section shall be inserted, namely :--

Assessment on basis of
fair market price.

“34A. Notwithstanding anything contained in this Act, if the Commissioner is of the opinion that any transaction by any dealer during any tax period or a set of transactions by the dealer has been accounted in a manner so as to pay tax less than the tax otherwise payable on such sale or purchase, then the Commissioner shall calculate the tax liability as per fair market price of such transaction or transactions.

Explanation.--For the purpose of this section, “fair market price” means the value at which goods of like kind are sold or would be sold in the open market in the State.”.

Amendment of
section 37 of
Guj.1 of 2005.

21. In the principal Act, in section 37, in sub-section (2), for the words "a Bank", the word "such" shall be substituted.

Amendment of
section 38 of
Guj. 1 of 2005.

22. In the principal Act, in section 38,--

(1) in sub-section (1), for the words "to the date of order of assessment", the words "till the date of payment of amount of such refund" shall be substituted;

(2) in sub-section (2),--

(a) for the words "for the period commencing after thirty days from the date of such order", the words "per annum on the amount of such refund from the date immediately following the date of closer of the accounting year to which the said amount of refund relates" shall be substituted;

(b) the proviso and the Explanations thereunder shall be deleted.

Insertion
of new Chapter
VIA in Guj. 1
of 2005.

23. In the principal Act, after Chapter VI, the following Chapter shall be inserted, namely :-

"CHAPTER VIA**DEDUCTION AT SOURCE.****Definitions.**

59A. For the purposes of this Chapter, unless the context otherwise requires,--

(a) "contractor" or "sub-contractor" means the dealer referred to in sub-clause (f) of clause (10) of section 2;

(b) "specified sale" means the sale referred to in sub-clause (b) of clause (23) of section 2;

(c) "specified sale price" in relation to the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract, means such amount as is arrived at by deducting from the amount of valuable consideration paid or payable to a person for execution of such works contract, the amount representing labour charges for such execution and the price paid or payable for the goods purchased in the course of inter-state trade or commerce or in the course of import of goods into the territory of India for the use in execution of such works contract; and

(d) "specified works contract" means a works contract, the specified sale price of which exceed one crore rupees.

Deduction at source in certain cases.

59B. (1) Notwithstanding that the assessment in respect of the specified sales is to be made for a year or part of a year, the tax on such sales shall be payable at source in accordance with the provisions of this section.

(2) Nothing in sub-section (1) shall prejudice the levy of tax on the specified sales under section 7.

(3) (a) Any person responsible for paying specified sale price to a contractor for carrying out any work in pursuance of a specified works contract, shall at the time of payment of the whole or part of the specified sale price, deduct from such price an amount equal to two paise in a rupee of such payment as a tax on specified sales.

(b) Any person being a contractor responsible for paying specified sale price to a sub-contractor in pursuance of a contract with the sub-contractor for carrying out the whole or part of the work undertaken by the contractor in respect of a specified works contract, shall at the time of payment of the whole or part of the specified sale price deduct from such price an amount equal to two paise in a rupee of such payment as a tax on specified sales.

- (c) The contractor, or as the case may be, sub-contractor shall furnish the prescribed statement to the person or, as the case may be, the contractor responsible for paying specified sale price and thereupon such person or contractor shall deduct the amount referred to in clause (a) or (b) on the basis of such statement.
- (4) If a person has entered into works contract with a contractor and the contractor has entered into a contract with a sub-contractor entrusting to the sub-contractor the carrying out of the whole or part of the work (hereinafter referred to as "the sub-contract") relating to the said works contract and the contractor has at the time of payment of the specified sale price in respect of the said sub-contract to the sub-contractor deducted an amount as a tax under clause (b) of sub-section (3) and has paid the same under sub-section (7), then notwithstanding anything contained in clause (a) of the said sub-section (3), the person shall not at the time of payment of the specified sale price to the contractor deduct an amount under clause (a) of sub-section (3) equal to the amount of tax paid by the contractor under sub-section (7).
- (5) (a) Where the contractor or sub-contractor is not liable to pay tax under this Act on specified sales involved in any specified works contract, he shall make an application to the Commissioner in this behalf.
- (b) On receipt of the application under clause (a), if the Commissioner is satisfied that the contractor or sub-contractor is not liable to pay tax under this Act on specified sales involved in any specified works contract, he shall give a certificate to that effect in such form as may be prescribed.
- (c) Where any such certificate is given under clause (b), the person responsible for paying any specified sale price under clause (a) or clause (b) of sub-section (3) shall not deduct any amount as tax in respect of the specified works contract mentioned in the certificate.
- (6) Any amount deducted as tax in accordance with the provisions of sub-section (3), shall be deemed to be an amount received by the contractor or the sub-contractor as part of the specified sale price in pursuance of the specified works contract.
- (7) Any person deducting the amount as tax in accordance with the provisions of sub-section (3) shall --
- (a) pay such amount into Government treasury in such manner and within such period as may be prescribed,
- (b) obtain a treasury receipt therefor, and

- (c) furnish a copy of such receipt to the contractor or, as the case may be, the sub-contractor within thirty days from the date on which he obtains the receipt.

(8) Every person deducting the amount as tax in accordance with the provisions of sub-section (3) shall, at the time of payment of the whole or part of the specified sale price, furnish to the contractor or, as the case may be, the sub-contractor a certificate specifying the amount so deducted and such other particulars as may be prescribed.

(9) Any deduction made in accordance with the provisions of sub-section (3) and paid into the Government treasury under sub-section (7) shall be treated as a payment of tax or, as the case may be, of lump sum by way of composition under section 14A on behalf of the contractor or, as the case may be, the sub-contractor, and, on the production of a certificate furnished to him under sub-section (8) alongwith a copy of a treasury receipt given to him under sub-section (7), credit shall be given to him for the amount so deducted in the assessment of tax, if any, made under this Act for the relevant year or, as the case may be, in the payment of lump sum.

(10) Where an amount as tax on specified sales has not been deducted in accordance with the provisions of this section, the tax on specified sales shall be payable by the contractor or, as the case may be, the sub-contractor directly.

(11) Where any amount deducted under sub-section (3) remains unpaid after expiry of the time specified in sub-section (7), such amount shall be recoverable as an arrear of land revenue and the Commercial Tax Authorities shall, for the purpose of effecting recovery of the amount, exercise the powers conferred on them under section 46.

(12) If any person does not deduct an amount under sub-section (3) or after deducting the amount under that sub-section, fails to pay the same into the Government treasury under sub-section (7), within the time specified therein, the Commissioner may, after giving an opportunity of being heard to such person, impose, by way of penalty, a sum not exceeding twenty-five per cent. of the amount required to be deducted by him under sub-section (3).

(13) Where a person deducting the amount of tax in accordance with the provisions of sub-section (3) does not pay the amount so deducted into the Government treasury under sub-section (7) within the time specified therein, there shall be paid by such person, in addition to the penalty imposed on him under sub-section (12), for the period commencing on the date of expiry of the time specified in sub-section (7) and ending on the date of payment of the amount into the Government treasury, simple interest at the rate of eighteen per cent.

per annum on the amount of tax not so paid into Government treasury or any less amount thereof remaining unpaid during such period.

(14) Every person deducting tax under this section shall furnish or cause to be furnished returns in such form and within such period as may be prescribed, to the Commercial Tax Officer within whose jurisdiction the person resides or carries on his business.

(15) Notwithstanding anything contained in this section, tax shall not be deducted at source where payment is to be made by the State Government in case of the specified works contract of the State Government, at the time of payment of all or part of the specified sale price.”.

Amendment
of section
60 of Guj.1
of 2005.

24. In the principal Act, in section 60,—

(1) in sub-section (1), for the words “ shall, at the request of purchaser, provide to him”, the words “shall provide him” shall be substituted;

(2) after sub-section (2), the following sub-section shall be added, namely:—

“(3) if any registered dealer contravenes the provisions of sub-section (1) or (2), the Commissioner may, after giving him an opportunity of being heard, direct him to pay by way of penalty a sum not exceeding ten per cent. of the amount of the transaction of sale in respect of which such contravention has been made.”.

Amendment of
section 61 of
Guj. 1 of 2005.

25. In the principal Act, in section 61,—

(1) in clause (a), for the words “the purchaser with a credit note within three months”, the words “within such period as may be prescribed, the purchaser with a credit note” shall be substituted;

(2) for the existing proviso, the following proviso shall be substituted, namely:—

“Provided that not more than one credit note or, as a case may be, debit note shall be issued for the amount in excess.”.

Insertion of new
section 62A in
Guj. 1 of 2005.

26. In the principal Act, after section 62, the following section shall be inserted, namely:—

Automation.

“62A. (1) The State Government may, by notification in the *Official Gazette*, provide that the provisions contained in the Information Technology Act, 2000 and the rules made thereunder and directions given under that Act, including the provisions relating to digital signatures, electronic governance, attribution acknowledgement

and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates as are specified in the said notification, shall, in so far as they may as far as feasible, apply to the procedures under this Act.

(2) Where any notice or communication is prepared on any automated data processing system and is properly served on any dealer or person, then the said notice or communication shall not be required to be personally signed by any officer or person and the said notice or communication shall not be deemed to be invalid merely on the ground that it is not personally signed by any such officer.”.

27. In the principal Act, in section 63, in sub-section (1),—

Amendment of
section 63 of
Guj.1 of 2005.

(1) for the words “dealer exceeds rupees one crore”, the words “dealer exceeds such amount, not being less than one crore, as may be prescribed ” shall be substituted,

(2) for the words “within one year”, the words “within six months” shall be substituted.

28. In the principal Act, section 66 shall be renumbered as sub-section (1) of that section and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely :—

Amendment of
section 66 of
Guj.1 of 2005.

“(2) If the dealer fails to intimate to the authority the changes in the particulars in the declaration referred to sub-section (1), the Commissioner may, after giving an opportunity of being heard to such dealer, by order in writing, impose a penalty of a sum not exceeding rupees ten thousand.”.

29. In the principal Act, after section 66, the following section shall be inserted, namely:—

Insertion of new
sections 66A in
Guj.1 of 2005.

Furnishing of
specimen
signature.

“66A. (1) Every registered dealer who is liable to pay tax under this Act shall furnish the specimen signature of himself or the person authorised to sign the cash memo, tax invoice, retail invoice, credit/debit note, delivery *chalan* and any form prescribed or appended to the notification, within such period as may be prescribed.

(2) Any change in the particulars submitted under sub-section (1) shall be intimated to the registering authority within fifteen days of such change.

(3) If a registered dealer fails to submit particulars or intimate the change as required under this section, the Commissioner may, by order in writing and after giving opportunity of being heard to such dealer, impose by way of penalty a sum not exceeding the amount of tax payable on the transaction declared in the concerned cash memo, tax invoice, retail invoice, credit/debit note, delivery *chalan* or any form prescribed or appended to the notification.

(4) Where the signature appearing on any of the documents referred to in this section is not matching with the specimen signature furnished by the dealer under this section, such document shall not be considered as a valid document for the purposes of this Act or rules made thereunder :

Provided that where the specimen signature on any document is not matching with the specimen signature furnished by the dealer, the signature may be authenticated by such dealer in accordance with the rules made in this behalf."

Substitution
of section 67
of Guj.1 of
2005.

30. In the principal Act, for section 67, the following section shall be substituted, namely :-

Production and
inspection of accounts
and documents and
search of premises.

"67. (1) The Commissioner may, subject to such conditions as may be prescribed, require any dealer to produce before him any accounts or documents, or to furnish any information relating to stocks of goods of, or to sales, purchases and deliveries of goods by the dealer or any other information relating to his business, as may be necessary for the purposes of this Act.

(2) All accounts, registers and documents relating to stocks of goods of or to sales, purchases and deliveries of goods by, any dealer and all goods kept in any place of business of any dealer, shall at all reasonable times be open to inspection by the Commissioner, and the Commissioner may take or cause to be taken such copies or extracts therefrom or may place or cause to be placed such marks of identifications thereon, as appear to him necessary for the purposes of this Act.

(3) The Commissioner may, for the purposes of this Act, impound and retain in his custody for such period as he considers necessary any books of accounts or other documents produced before him in any proceeding under this Act.

(4) If the Commissioner has reason to believe that any dealer has evaded or is attempting to evade the payment of any tax due from him he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as may be necessary, and shall grant a receipt for the same, and shall retain the same for so long as may be necessary, in connection with any proceeding under this Act or for a prosecution.

(5) For the purposes of sub-section (2) or sub-section (4), the Commissioner may enter and search any place of business of any dealer, or any other place where the Commissioner has reasons to believe that the dealer keeps or is for the time being keeping any accounts, registers or documents of his business or stocks of goods relating to his business and may make a note or an inventory of any articles or things found in the course of

any search which in his opinion will be useful for, or relevant to, any proceeding under this Act, or for a prosecution.

(6) Where—

(a) a carrier or bailee or any person to whom goods were delivered for transport has kept the said goods in any vehicles, vessel or place; and

(b) the Commissioner has reason to believe that tax on such goods is or is likely to be evaded,

the Commissioner may stop the vehicle or the vessel carrying such goods and enter and search the vehicle, vessel or place and inspect the goods and records relating to such goods and elicit such information from the carrier, bailee or any person as is relevant.

2 of 1974.

(7) The provisions of the Code of Criminal Procedure, 1973 relating to searches shall apply, so far as may be, to a search made under sub-sections (5) and (6)".

31. In the principal Act, in section 68,—

Amendment of
section 68 of
Guj.1 of 2005.

(1) sub-section (4) shall be renumbered as clause (a) of that sub-section, and—

(a) in clause (a) as so renumbered,—

(i) in sub-clause (iii), the word "or" shall be added at the end;

(ii) after sub-clause (iii), the following sub-clause shall be added, namely:—

"(iv) the signature appearing in any of the documents referred to in clause (a) of sub-section (3) does not match with the signature furnished by the registered dealer under section 66A,";

(b) after clause (a), the following clause shall be inserted, namely:—

"(b) if the driver or other person in charge of a vehicle, boat or animal carrying goods does not make a declaration or if he makes a declaration, he does not keep a copy thereof with him as required by clause (c) of sub-section (3),";

(c) for the words "and vehicle", the words "and detain the vehicle" shall be substituted;

(d) the words "or vehicles" shall be deleted;

(2) in sub-section (5),--

(a) in clause (a), the words "or vehicles" shall be deleted;

(b) in clause (b), for the words "goods, vehicle", the words "goods" shall be substituted;

(3) after sub-section (6), the following sub-section shall be added, namely:—

“(7) where the person from whose possession or control the goods are seized under sub-section (4) fails to establish the ownership of the goods so seized or the payment of tax, interest or penalty is not made or security is not furnished, the Commissioner may direct that the goods so seized may be sold by public auction and sale proceeds thereof shall be deposited in the Government treasury.”.

Amendment
of section 69
of Guj. 1 of
2005.

32. In the principal Act, in section 69, after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) The driver or the person in-charge of such vehicle, boat or animal fails to carry with him such transit pass throughout the State, he shall be liable to pay such penalty not exceeding one and one-half times the amount of tax of goods carried by him, as may be determined, after giving a reasonable opportunity of being heard.”.

Insertion of
new section
70A in Guj. 1
of 2005.

33. In the principal Act, after section 70, the following section shall be inserted, namely:--

Furnishing of
information
by others.

"70A. (1) The Commissioner may, for the purpose of this Act, by an order in writing.-

(a) require any person including an officer of a Bank, Post Office or such other institution, to furnish information in relation to such matters which in his opinion is likely to be useful or relevant in proceedings under this Act;

(b) require any person,--

(i) who has custody of goods of a dealer for the purpose of delivery or transports, to furnish information in respect of such goods, or to permit inspection thereof,

(ii) who maintains or has in his possession any books of accounts, registers or documents relating to the business of a dealer, to produce such books of accounts, registers, or documents for inspection.

(2) Where a person who is required to furnish information or permit inspection of goods or to produce books of accounts, registers or documents for inspection under clause (a) or (b) of sub-section (1), fails to furnish information or to permit inspection or to produce books of accounts, registers or documents, the Commissioner may after

giving the person an opportunity of being heard, make an order of detention or seizure of the goods or, as the case may be, the books of accounts, registers or documents.

(3) The order of detention or seizure made under sub- section (2) shall remain in force so long as the person concerned does not furnish information or permit inspection or, as the case may be, produce books of accounts, registers, or documents for inspection.

(4) Where for any reason it is not feasible to make an order of detention or seizure under sub- section (2), the Commissioner may by an order direct the owner or the person who is in possession or control of the goods or the books of accounts, registers or documents, not to remove or part with or otherwise deal with the goods or the documents except with the previous permission of the Commissioner.

(5) Where a person fails to act as required under sub-section (1), the Commissioner may, without prejudice to any other action which is liable to be taken against such person under any other provision of this Act, after giving an opportunity of being heard to such person, impose on him a penalty of a sum not exceeding rupees twenty- five thousand.

(6) The Commissioner may release the goods or documents detained or seized under sub- section (2), if the person concerned pays by way of penalty such sum, not exceeding one and a half times the amount of tax leviable on such goods under this Act, as he may direct.

(7) Where,-

(a) no claim is made by any person in respect of the goods detained or seized under sub-section (2), within a period of one month from the date of such detention or seizure,

(b) the person fails to pay penalty imposed on him under sub-section (5) or to pay a sum as directed under sub-section (6), within the prescribed period,

the Commissioner may, by an order in writing, direct that the goods may be sold by auction:

Provided that if the goods detained or seized are of the perishable nature or subject to speedy or natural decay or if the expenses of keeping them in custody are likely to exceed their value, the same may be ordered to be sold by auction as soon as it is practicable after such detention or seizure and an amount realized by sale by auction of the goods shall be remitted in the Government treasury.

(8) The auction of goods under the sub-section (7) shall be made in such manner as may be prescribed.

(9) Any person who is entitled to the proceeds of the sale of goods by auction under the sub-section (7) shall, on application made to the

Commissioner, be paid such proceeds of the goods so auctioned after deducting from them the expenses of the sale by auction or other incidental charges and the amount of tax, interest and penalty leviable under this Act."

Amendment of
section 73 of
Guj.1 of 2005.

34. In the principal Act, in section 73, in sub-section (4), for the existing proviso, the following proviso shall be substituted, namely:-

"Provided that an appellate authority may, if it thinks fit, for reasons to be recorded in writing, entertain an appeal against such order—

- (a) without payment of tax with penalty (if any) or, as the case may be, of the penalty, or
- (b) on proof of payment of such smaller sum as it may consider reasonable, or
- (c) on the appellant furnishing in the prescribed manner, security for such amount as the appellate authority may direct."

Amendment of
section 74 of
Guj. 1 of 2005.

35. In the principal Act, in section 74, for clauses (d) and (e), the following clause shall be substituted, namely:—

"(d) an order sanctioning prosecution under this Act."

Amendment of
section 75 of
Guj.1 of 2005.

36. In the principal Act, in section 75, in sub-section (1) in clause (a), for the words "within two years from the date of service of notice for revision", the words and figures "within five years from the date of the said order of the officer appointed under section 16 to assist him" shall be substituted.

Amendment
of section 76
of Guj.1 of
2005.

37. In the principal Act, in section 76, for the words and figures "Bombay Court-fees Act, 1959", the words and figures "Gujarat Court-fees Act, 2004" shall be substituted.

Bom.XXXVI of
1959.

Guj.4 of 2004.

Substitution of
section 78 of
Guj.1 of 2005.

38. In the principal Act, for section 78, the following section shall be substituted, namely:—

Appeal
to
High Court:

"78. (1) An appeal shall lie to the High Court from every order passed in appeal by the Tribunal, if the High Court is satisfied that the case involves a substantial question of law.

(2) In an appeal under this section, the memorandum of appeal shall precisely state the substantial question of law involved in the appeal.

(3) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question.

(4) The appeal shall be heard on the question so formulated and the respondent shall, in the hearing of the appeal, be allowed to argue that the case does not involve such question:

Provided that nothing in this sub-section shall be deemed to take away or abridge the power of the Court to hear, for reasons to be recorded, the appeal on any other substantial question of law, not formulated by it, if it is satisfied that the case involves such question.

(5) The High Court, upon hearing of such case, shall decide the question so formulated or involved and deliver the judgment thereon containing the grounds on which such decision is founded.

(6) An appeal under this section may be filed within ninety days from the date of communication of the order of the Tribunal and shall be accompanied with a fee of rupees two hundred.

(7) In respect of such matters not provided in this section, the provisions of Code of Civil Procedure, 1908, which applies to the second appeal to High Court under section 100 of the said Code shall, so far as may be, apply to the second appeal under this section."

5 of 1908.

39. In the principal Act, in section 80,—

(1) in sub-sections (1) and (2), for the words "the Commissioner", the words "the Commissioner, Special Commissioner, Additional Commissioner or Joint Commissioner" shall be substituted,

(2) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) The Commissioner on his own motion may call for and examine the record of any order passed by the Special Commissioner, Additional Commissioner or Joint Commissioner under sub-section (1) and pass such order thereon as he thinks just and proper within two years from the date of service of notice for revision of such order:

Provided that the order passed by the Commissioner under this sub-section shall not affect the liability of any person under this Act, with respect to any sale or purchase effected prior to such order."

Amendment of
section 80 of
Guj.1 of 2005.

40. In the principal Act, in section 85, -

(1) in sub-section (1), for the words "shall not be less than six months but which may extend to three years and with fine of rupees twenty thousand", the following shall be substituted, namely :-

"may extend to six months or with fine not exceeding rupees twenty thousand or with both :

Amendment of
section 85 of
Guj.1 of 2005.

Provided that in absence of special and adequate reasons to the contrary to be mentioned in the judgment of the Court, such imprisonment shall not be less than one month and such fine shall not be less than rupees ten thousand.”,

(2) in sub-section (2),--

(a) after clause (e), the following clause shall be inserted, namely :-

“(ee) contravenes the provisions of section 60; or”;

(b) for the words “one year and with fine of rupees twenty thousand”, the following shall be substituted, namely :--

“six months or with fine not exceeding rupees twenty thousand or with both:

Provided that in absence of special and adequate reasons to the contrary to be mentioned in the judgment of the Court, such imprisonment shall not be less than one month and such fine shall not be less than ten thousand.”,

(3) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) Whoever aids or abets any person in commission of an offence specified in sub-section (1) or (2) shall, on conviction, be punished with imprisonment for a term which may extend to six months or with fine not exceeding rupees twenty thousand or with both.”,

(4) in sub-section (5), for the words “which shall not be less than rupees five hundred”, the words “not exceeding rupees one hundred” shall be substituted.

Amendment of
section 97 of
Guj.1 of 2005.

41. In the principal Act, in section 97, --

(1) in sub-section (1), for the words “he thinks fit”, the words “may be prescribed” shall be substituted;

(2) sub-section (2) and the *Explanation* thereunder shall be deleted.

Amendment of
section 100 of
Guj.1 of 2005.

42. In the principal Act, in section 100, in sub-sections (1) and (2), for the words and figures “Gujarat Sales Tax Act, 1969”, the words and figures “Gujarat Sales Tax Act, 1969, the Bombay Sales of Motor Spirit Taxation Act, 1958” shall be substituted.

Guj.1 of 197

Guj.1 of 197

Bom.66 of 1

Amendment of
Schedule I of
Guj.1 of 2005.

43. In the principal Act, in Schedule I, --

(1) the entry at serial No.4 shall be deleted;

- (2) in the entry at serial No.7, for the words "*kumkum* or *sindur*", the words "*kumkum*, *sindur* and comb commonly known as *kanska*, *kanski*" shall be substituted;
- (3) in the entry at serial No.9, in sub-entry (1), for the word "Bread", the words "Bread in any form" shall be substituted;
- (4) after the entry at serial No.9, the following entry shall be inserted, namely :-

1	2	3.
"9A	Brooms and broom sticks (unbranded)	--";

- (5) in the entry at serial No.12, the condition in column 3 shall be deleted;
- (6) the entry at serial No.14 shall be deleted;
- (7) entry at serial No.19 shall be deleted;
- (8) after the entry at serial No. 21, the following entry shall be inserted, namely :-

1	2	3.
"21 A	Fabrics of all types on which additional excise duty is levied and collected in lieu of sales tax under the Additional Duties of Excise (Goods of Special Importance) Act, 1957.	--";

LVIII of
1957.

- (9) after entry at serial No.31, the following entry shall be inserted, namely:-

1	2	3.
"31A	Handicrafts articles as specified by the State Government by notification in the <i>Official Gazette</i> .	--";

- (10) for entry at serial No.32, the following entry shall be substituted, namely:-

1	2	3.
"32	Handlooms, parts and accessories thereof.	--";

- (11) in the entry at serial No. 35, for the words "and human blood plasma", the words "including blood components" shall be substituted;

- (12) after the entry at serial No. 36, the following entries shall be inserted, namely:-

1	2	3.
"36A	Kerosene stove and spare parts and accessories thereof	--
36B	Khadi garments and goods or made-ups thereof as may be specified by the State Government by notification in the <i>Official Gazette</i> .	--";

- (13) the entry at serial No.42 shall be deleted;

(14) after the entry at serial No. 50, the following entry shall be inserted, namely:-

1	2	3.
"50A	Slates and slate pencils and chalk sticks and chalk lumps	--";

(15) after the entry at serial No. 51, the following entries shall be inserted, namely :-

1	2	3.
"51A	Sugar of all types on which additional excise duty is levied and collected in lieu of sales tax under the Additional Duties of Excise (Goods of Special Importance) Act, 1957,	--

LVIII of
1957.

51B	(i) Threads, twine, string or rope prepared from coir or jute known as <i>Bhindi</i> , <i>Bhindiwan</i> , (ii) <i>Varat and Varatdi</i> .	---
-----	--	-----

51C	Tobacco of all types on which additional excise duty is levied and collected in lieu of sales tax under the Additional Duties of Excise (Goods of Special importance) Act, 1957.	--";
-----	--	------

LVIII of
1957.

(16) in the entry at serial No.52, for the words "Vaccines, Toxids", the word "Toxids" shall be substituted.

Amendment of
Schedule II of
Guj.1 of 2005.

44. In the principal Act, in Schedule II, -

(1) after the entry at serial No. 6, the following entry shall be inserted, namely :-

1	2	3.
"6A	Biscuites (unbranded)	Four paise in the rupee";

(2) in the entry at serial No.7, for the words "and nuts", the words "nuts, screws and fastners" shall be substituted;

(3) the entry at serial No.12 shall be deleted;

(4) the entry at serial No. 15 shall be deleted;

(5) for the entry at serial No. 18, the following entry shall be substituted, namely :-

1	2	3.
"18	(i) Chemicals of all types excluding those specified in any other entries in this Schedule (ii) Solvent	Four paise in the rupee";

(6) after the entry at serial No.28, the following entry shall be inserted, namely :-

1	2	3.
"28A (i)	Drugs, medicines and vaccines including Bulk drugs	Four paise in the rupee";
(ii)	Medical equipments, devices and implants as may be specified by the State Government by notification in the <i>Official Gazette</i> .	
(iii)	Bandages, dressings, syringes, medicated ointments manufactured or imported into India, stocked, distributed or sold under the licence granted under the Drugs and Cosmetics Act, 1940.	

23 of
1940.

(7) in the entry at serial No. 32, for the words "which are not liable to Additional Excise duties", the words "to which entry 21A in Schedule I does not apply" shall be substituted;

(8) after the entry at serial No.32, the following entries shall be inserted, namely :-

1	2	3.
"32A	Ghee	Four paise in the rupee
32B	(i) Granules and resins of plastic including HDPE, LDPE, LLDPE, PVC, PP (ii) PVC Stabilizer	Four paise in the rupee";

(9) after the entry at serial No.34, the following entry shall be inserted, namely :-

1	2	3.
"34A	Honey	Four paise in the rupee";

(10) in the entry at serial No. 41, for the words "Import Licence", the words "Import Licence, Goodwill, Technical know how, export permit or quota, DEPB," shall be substituted;

(11) after the entry at serial No.42, the following entry shall be inserted, namely :-

1	2	3.
"42A	Industrial inputs or agricultural inputs as may be specified by the State Government by notification in the <i>Official Gazette</i> .	Four paise in the rupee";

(12) after entry at serial No.45, the following entry shall be inserted, namely :-

1	2	3.
"45A	(1) <i>Jari</i> thread and embroidery materials of gold, silver and gilded metal including <i>badla</i> , <i>kasab</i> , <i>champa</i> , <i>gota</i> and <i>fulthappa</i>	Four paise in the rupee";
	(2) <i>Jari</i> materials that is to say <i>badla</i> , <i>kasab</i> , <i>champa</i> , <i>gota</i> and <i>fulthappa</i> not containing gold or silver metal	

(13) after the entry at serial No.46, the following entries shall be inserted, namely :-

1	2	3.
"46A	Kerosene sold through the Public Distribution System	Four paise in the rupee
46B	Kerosene	Twenty-five paise in the rupee";

(14) the entry at serial No.47 shall be deleted;

(15) in the entry at serial No.48,-

(a) sub-entry (ii) shall be renumbered as sub-entry (iii) and in the sub-entry (iii) as so renumbered, item (e) shall be deleted;

(b) before sub-entry (iii), the following sub-entry shall be inserted, namely :-

1	2	3.
	"(ii) Processed fruits, processed vegetables including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice";	

(16) after the entry at serial No.48, the following entry shall be inserted, namely :-

1	2	3.
"48A	Lignite	Twenty paise in the rupee";

(17) after the entry at serial No.49, the following entries shall be inserted, namely :-

1	2	3.
"49A	Low Sulphur heavy stock (LSHS)	Fifteen paise in the rupee
49B	Lubricants	Fifteen paise in the rupee";

(18) after the entry at serial No.51, the following entry shall be inserted, namely :-

1	2	3.
" 51A	Naphtha	Sixteen paise in the rupee";

- (19) in the entry at serial No. 56,--
 (i) in sub-entry (i), the words "including newsprint" shall be added at the end;
 (ii) in sub-entry (ii), -
 (a) for the word and figure "entry 6", the word and figure "entry 8", shall be substituted;
 (b) the words "Slates and slates pencils and chalk sticks" shall be deleted;
 (c) after the words "geometrical instruments", the words "scientific instruments" shall be inserted;
- (20) after the entry at serial No.58, the following entry shall be inserted, namely :-

1	2	3.
"58A	Plant and Machinery	Four paise in the rupee";

- (21) in the entry at serial No.61, for the word "spare", the words "components and" shall be substituted;

- (22) for the entry at serial No. 65, the following entry shall be substituted, namely :-

1	2	3.
"65	(i) Sewing machines	Four paise in the rupee";
	(ii) Needles of all types	

- (23) after entry at serial No.67, the following entry shall be inserted, namely :-

1	2	3.
"67A	Soap (hand made)	Four paise in the rupee";

- (24) in the entry at serial No. 73, after the word "Sugar", the words "of all types to which entry 51A in Schedule I does not apply" shall be added;

- (25) after the entry at serial No. 74, the following entries shall be inserted, namely :-

1	2	3.
"74A	Sweets and sweetmeats	Four paise in the rupee
74B	Tea in leaf or powder form	Four paise in the rupee";

- (26) for entry at serial No.75, the following entry shall be substituted, namely :-

1	2	3.
"75	(i) Threads, twines, stings or roaps prepared from any materials or goods or waste thereof other than those specified in entry 51B in Schedule I	Four paise in the rupee";
	(ii) Sewing threads	

(27) after the entry at serial No.76, the following entries shall be inserted, namely :-

1	2	3.
"76A.	Tobacco of all types to which entry 51C in Schedule I does not apply	Four paise in the rupee
76B	Tools meant for use by carpenters and blacksmith	Four paise in the rupee
76C	Toys other than electronic toys	Four paise in the rupee";

(28) in the entry at serial No.78, in sub-entry (ii), for the word "Transformer", the word "Transmission" shall be substituted;

(29) in the entry at serial No.79, the words "and parts and accessories thereof" shall be added at the end;

(30) after entry at serial No. 82, the following entry shall be inserted, namely :-

1	2	3.
"82A	Weighing scales of all types other than electronic weighing scales	Four paise in the rupee";

Insertion of new
Schedule in
Guj. 1 of 2005.

45. In the principal Act, after Schedule II, the following Schedule shall be added, namely :-

"SCHEDULE III
(See sections 7 and 9)

**GOODS, THE SALES OR PURCHASE OF WHICH IS SUBJECT TO
TAX AND THE RATE OF TAX.**

Sr. No. (1)	Description of goods (2)	Rates of Tax (3)
1.	High speed diesel oil	Twenty-four paise in the rupee
2.	Aviation Gasoline (Duty paid)	Thirteen paise in the rupee
3.	Aviation Gasoline (Bonded)	Twenty-six paise in the rupee
4.	Aviation turbine fuel (Duty paid)	Thirty paise in the rupee
5.	Aviation turbine fuel (Bonded)	Thirty-eight paise in the rupee
6.	Any other kind of motor spirit.	Twenty-six paise in the rupee

Explanation.-- For the purpose of this Schedule,--

(a) "motor spirit" means,--

- (i) any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons) which is capable of being used for providing reasonable efficient motive power for any form of motor vehicle or vessel of any kind of aircraft; and
- (ii) power alcohol, that is, ethyl alcohol of any grade (including such alcohol when denatured or otherwise treated), which is either by itself or in admixture with any such hydro-carbon, is capable of being used as aforesaid but does not include such form of inflammable hydrocarbon materials as the State Government may, by notification in the *Official Gazette*, specify in this behalf;

(b) the rate of tax in column 3 indicates that the tax on goods to which entry relates shall be charged on the basis of sale price of the respective goods."



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol : XLVII] THURSDAY, MARCH 9, 2006/PHALGUNA 18, 1927

Separate paging is given to this Part in order that it may be filed as a Separate Compilation

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 9th March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 7 OF 2006.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 9th March, 2006).

AN ACT

to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Gujarat for the services of the financial year ending on the thirty-first day of March, 2006.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows :-

1. This Act may be called the Gujarat (Supplementary) Appropriation Act, 2006. Short title.
2. From and out of the Consolidated Fund of the State of Gujarat, there shall be paid and applied sums not exceeding those specified in column 3 of the Schedule hereto annexed amounting in the aggregate to the sum of three thousand four hundred eighteen crores, nine lakhs, seventy-four thousand rupees towards defraying the several charges which will come in course of payment during the financial year ending on the thirty-first day of March, 2006, in respect of the services and purposes specified in column 2 of the Schedule. Issue of
Rs.34,18,09,74,000
from and out of
the Consolidated
Fund of the State
of Gujarat for the
financial year
2005-2006.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Gujarat by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

No. of Vote/ Appropriation	Services and Purposes		Sums not exceeding		Total
			Voted	Charged on the Consolidated Fund	
1	2		Rs.	3 Rs.	Rs.
		Revenue	67,08,000	-	67,08,000
1	Agriculture and Co-operation Department	Revenue	6,40,70,000	30,000	6,41,00,000
2	Agriculture	Revenue	14,42,000	-	14,42,000
3	Minor Irrigation, Soil Conservation and Area Development	Revenue	1,93,23,000	-	1,93,23,000
4	Animal Husbandry and Dairy Development	Revenue	6,43,50,000		6,43,50,000
		Capital	1,30,00,000		1,30,00,000
5	Co-operation	Revenue	38,00,05,000		38,00,05,000
		Capital		19,000	19,000
6	Other Expenditure pertaining to Agriculture and Co-operation Department	Revenue	3,15,000		3,15,000
7	Education Department	Revenue	2,83,64,34,000	2,92,00,000	2,86,56,34,000
8	Education	Revenue	9,95,000		9,95,000
9	Other Expenditure pertaining to Education Department	Revenue			
12	Energy Projects	Capital	3,23,98,52,000		3,23,98,52,000
14	Finance Department	Revenue	40,00,000		40,00,000
15	Tax Collection Charges (Finance Department)	Revenue	1,000	10,000	11,000
16	Treasury and Accounts Administration	Revenue	1,02,00,000		1,02,00,000
17	Pension and other Retirement Benefits	Revenue	56,13,15,000		56,13,15,000
18	Other Expenditure pertaining to Finance Department	Revenue	1,99,46,70,000		1,99,46,70,000
		Capital	1,000		1,000
19	Repayment of debt pertaining to Finance Department and its servicing	Revenue		3,17,57,44,000	3,17,57,44,000
21	Civil Supplies	Revenue	22,10,000		22,10,000
25	Forests	Revenue	5,87,15,000	5,03,000	5,92,18,000
		Capital	1,000		1,000
26	Environment	Revenue	94,000		94,000
29	Council of Ministers	Revenue	45,14,000		45,14,000
30	Elections	Revenue	1,000		1,000
32	General Administration Department	Revenue	4,34,06,000		4,34,06,000
33	Economic Advice and Statistics	Revenue	37,68,000		37,68,000
34	Other Expenditure pertaining to General Administration Department	Revenue	1,000		1,000
35	State Legislature	Revenue	18,00,000		18,00,000
37	Health and Family Welfare Department	Revenue	12,63,41,000		12,63,41,000
38	Medical and Public Health	Revenue	34,89,87,000	13,000	34,90,00,000
39	Family Welfare	Revenue	2,80,00,000		2,80,00,000
40	Other Expenditure pertaining to Health and Family Welfare Department	Revenue		81,000	81,000
41	Home Department	Revenue	44,00,000	1,55,000	45,55,000
42	Police	Revenue	28,91,54,000	29,13,000	29,20,67,000
44	Transport	Revenue	2,29,45,000		2,29,45,000
45	State Excise	Revenue	4,75,000		4,75,000
46	Other Expenditure pertaining to Home Department	Revenue	1,000		1,000
49	Industries	Revenue	1,45,49,000		1,45,49,000
50	Mines and Minerals	Revenue	35,60,000		35,60,000
53	Information and Broadcasting Department	Revenue	4,00,000		4,00,000
55	Other Expenditure pertaining to Information and Broadcasting Department	Revenue	14,80,000		14,80,000
57	Labour and Employment	Revenue	5,03,26,000		5,03,26,000
60	Administration of Justice	Revenue	12,02,65,000	2,10,48,000	14,13,13,000
61	Other Expenditure pertaining to Legal Department	Revenue	62,15,000		62,15,000
65	Narmada Development Scheme	Capital	8,00,00,00,000		8,00,00,00,000

No. of Vote/ Appro- priation	Services and Purposes		Sums not exceeding		
			Voted	Charged on the Consolidated Fund	Total
1	2		Rs.	Rs.	Rs.
66	Irrigation and Soil Conservartion	Revenue	6,03,46,000	75,96,000	6,79,42,000
		Capital	1,63,84,33,000	1,27,92,000	1,65,12,25,000
67	Water Supply	Capital	95,09,24,000		95,09,24,000
68	Other Expenditure pertaining to Narmada, Water Resources , Water Supply and Kalpsar Department	Revenue		2,89,32,000	2,89,32,000
69	Panchayats, Rural Housing and Rural Development Department	Revenue	19,84,000		19,84,000
70	Community Development	Revenue	2,45,75,000		2,45,75,000
71	Rural Housing and Rural Development	Revenue	26,38,000	15,70,000	42,08,000
73	Other Expenditure pertaining to Panchayats, Rural Housing and Rural Development Department	Revenue	10,00,15,000		10,00,15,000
74	Fisheries	Revenue	29,73,00,000		29,73,00,000
75	Other Expenditure pertaining to Ports and Fisheries Department	Capital	6,00,000		6,00,000
76	Revenue Department	Revenue	15,30,000	8,000	15,38,000
77	Tax Collection Charges (Revenue Department)	Revenue	4,41,17,000		4,41,17,000
78	District Administratrion	Revenue	6,40,29,000	45,000	6,40,74,000
79	Relief on account of Natural Calamities	Revenue	5,60,65,99,000		5,60,65,99,000
81	Compensation and Assignments	Revenue		2,000	2,000
		Capital	35,50,000	3,39,000	38,89,000
82	Other Expenditure pertaining to Revenue Department	Revenue	18,43,86,000		18,43,86,000
83	Roads and Buildings Department	Revenue	96,00,000		96,00,000
84	Non-Residential Buildings	Revenue		8,92,000	8,92,000
		Capital	4,000	31,80,000	31,84,000
85	Residential Buildings	Revenue	50,00,000	3,32,000	53,32,000
		Capital	5,28,76,000		5,28,76,000
86	Roads and Bridges	Revenue	23,58,36,000	21,26,000	23,79,62,000
		Capital	89,15,52,000	1,98,08,000	91,13,60,000
88	Other Expenditure pertaining to Roads and Buildings Department	Revenue	94,45,000	4,25,24,000	5,19,69,000
89	Science and Technology Department	Revenue	1,000		1,000
90	Other Expenditure pertaining to Science and Technology Department	Capital	2,49,00,000		2,49,00,000
92	Social Security and Welfare	Revenue	7,12,17,000		7,12,17,000
		Capital	1,000		1,000
93	Welfare of Scheduled tribes	Revenue	1,000		1,000
95	Special Component Plan for Scheduled Castes	Revenue	3,000		3,000
		Capital	1,04,80,000		1,04,80,000
96	Tribal Area Sub-Plan	Revenue	56,91,47,000	81,65,000	57,73,12,000
		Capital	1,03,01,42,000	1,22,06,000	1,04,23,48,000
98	Youth Services and Cultural Activities	Revenue	2,59,05,000		2,59,05,000
100	Urban Development and Urban Housing Department	Revenue	8,25,000		8,25,000
102	Urban Development	Revenue	30,66,94,000		30,66,94,000
104	Other Expenditure pertaining to Urban Development and Urban Housing Department	Revenue	25,000		25,000
105	Women and Child Development Department	Revenue	12,05,000		12,05,000
106	Other Expenditure pertaining to Women and Child Development Department	Revenue	25,65,67,000		25,65,67,000
Total:		Revenue	14,52,30,70,000	3,32,19,08,000	17,84,49,78,000
		Capital	16,28,76,71,000	4,83,25,000	16,33,59,96,000
Grand Total:			30,81,07,41,000	3,37,02,33,000	34,18,09,74,000



सत्यमेव जयते

The Gujarat Government Gazette
EXTRAORDINARY
PUBLISHED BY AUTHORITY

Vol. XLVII] FRIDAY, MARCH 31, 2006/CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation

PART - IV

Acts of Gujarat Legislature and Ordinance Promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S.S. PARMAR,

Secretary to the Government of Gujarat,

Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 8 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31st March, 2006).

AN ACT

*further to amend the Bombay Police Act, 1951 and to
validate certain actions taken or things done.*

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows :-

1. This Act may be called the Bombay Police (Gujarat Amendment and Validation) Act, 2006.

Short title.

Amendment
of section 2 of
Bom XXII of
1951.

2. In the Bombay Police Act, 1951(hereinafter referred to as "the principal Act") in section 2, -

(1) in clause (4), the words "and includes a *Lok Rakshak*" shall be and shall be deemed always to have been added at the end;

(2) after clause (6), the following clause shall be and shall be deemed always to have been inserted, namely:-

"(6A) "*Lok Rakshak*" means a police officer of the lowest grade appointed in accordance with the provisions of section 5;"

Validation
of certain
actions
taken.

3. (1) Any action taken or anything done for recruitment to the post of *Lok Rakshak* before the commencement of this Act shall be and shall be deemed always to have been validly taken or done in accordance with law as if the provisions of the principal Act as amended by this Act had been in force at all material times when such action was taken or thing was done and accordingly, no suit or other proceedings shall be maintained or continued in any court in respect of any action taken or anything done for recruitment to the post of *Lok Rakshak*.

(2) For the removal of doubt, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person from questioning, in accordance with the provisions of the principal Act as amended by this Act, any action taken or anything done in respect of recruitment to the post of *Lok Rakshak*.



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVIII] TUESDAY, MARCH 31, 2006/CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation

PART IV

Rules and Orders (Others than those published in Part I, I-A and I-L) made by the Government of Gujarat under the Gujarat Acts.

The following Act of the Gujarat Legislative, having been assented to by the Governor on 31st March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 9 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on 31st March, 2006).

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows :-

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2006.

(2) It shall come into force on the 1st April, 2006.

Short title
and
commencement

Bom. LXV
of 1958.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 3, -

(1) in sub-section (1), for the words "Eighth and Ninth", the words "Eighth, Ninth, Tenth and Eleventh" shall be substituted;

(2) in the first proviso, after the words "Eighth Schedule", the words "or Tenth Schedule" shall be inserted.

Amend-
ment of
section 3
of Bom.
LXV of
1958.

Amend-
ment of
section 4
of Bom.
LXV of
1958.

3. In the principal Act, in section 4, in sub-section (1AB), in clause (a), for the words "Eight Schedule or Ninth Schedule", the words "Eighth Schedule, Ninth Schedule, Tenth Schedule or Eleventh Schedule" shall be substituted.

Amend-
ment of
section 11
of Bom.
LXV of
1958.

4. In the principal Act, in section 11, in sub-section (2), in clause (c), for the words "Tenth Schedule", the words "Twelfth Schedule" shall be substituted.

Amend-
ment of
section 25
of Bom.
LXV of
1958.

5. In the principal Act, in section 25, for the words "Eleventh Schedule", the words "Thirteenth Schedule" shall be substituted.

Amend-
ment of
Second
Schedule
to Bom.
LXV of
1958.

6. In the principal Act, in the Second Schedule, in Part I,-
(1) clauses I and IV shall be deleted;
(2) Explanation I and II shall be deleted.

Amend-
ment of
Third
Schedule
to Bom.
LXV of
1958.

7. In the principal Act, in the Third Schedule, in Part I,-
(1) clauses I and IV shall be deleted;
(2) Explanation I and II shall be deleted.

Amend-
ment of
Fourth
Schedule
to Bom.
LXV of
1958.

8. In the principal Act, in the Fourth Schedule, in Part II, in column (2), for the words "of fifty per cent.", the words "not exceeding fifty per cent." shall be substituted.

Amend-
ment of
Tenth
Schedule
to Bom.
LXV of
1958.

9. In the principal Act, the existing Tenth Schedule shall be renumbered as Twelfth Schedule.

Amend-
ment of
Eleventh
Schedule
to Bom.
LXV of
1958.

10. In the principal Act, the existing Eleventh Schedule shall be renumbered as Thirteenth Schedule.

Insertation
of new
Schedule
in Bom.
LXV of
1958.

11. In the principal Act, after Ninth Schedule, the following Schedules shall be inserted, namely:-

"TENTH SCHEDULE

(See section 3)

Motor Vehicles (other than transport vehicles and motor vehicles liable to tax under the Second and Fourth Schedules) registered in State of Gujarat on or after the 1st April, 2006.

Maximum
rate of
lump sum
tax.

Part I. *Motor vehicles using motor spirit, compressed natural gas, liquid petroleum gas or operated by electric battery or solar energy.*

- | | |
|--|---|
| A. Motor Cycles and tricycles (including motor scooters and cycles with attachment for propelling the same by mechanical power) owned by an individual, an educational institution, a social welfare institution, a public trust, a local authority or a University. | Eight per cent. of the cost of vehicle. |
| B. Motor Vehicles owned by a person other than an individual, an educational institution, a social welfare institution, a public trust, a local authority or a University. | Twice the rates specified in clause A. |
| C. Motor Vehicles falling under clause A or clause B and manufactured out of India and imported into India after the 31st March, 2006. | Twice the rates specified in clause A, or as the case may be, clause B. |

- Part II.** *Motor vehicles using fuel other than motor spirit, compressed natural gas, liquid petroleum gas or operated by electric battery or solar energy.*
- The rates specified in Part I plus a surcharge of fifty per cent. on all or any class of motor vehicles mentioned therein.

Explanation I.- For the purpose of this Schedule,-

- (i) "educational institution" shall mean such educational institution as is recognised by the State Government by order notified in the *Official Gazette*, in this behalf;
- (ii) "local authority" shall mean any municipal corporation, municipality, cantonment board or panchayat constituted under any law for the time being in force in the State of Gujarat;
- (iii) "public trust" shall mean a public trust registered under the Bombay Public Trusts Act, 1950 as in force in the State of Gujarat;
- (iv) "social welfare institution" shall mean any institution engaged in any activity conducive to the welfare of the general public and recognised by the State Government by order notified in the *Official Gazette*, for the purposes of this Schedule;
- (v) "University" shall mean a University established by or under any law for the time being in force in the State of Gujarat.

Explanation II.- If a motor cycle is jointly owned by more persons than one, then notwithstanding anything contained in the proviso to sub-section (1) of section 41 of the Motor Vehicles Act, 1988, such motor vehicle shall be deemed to be owned by a person other than individual. 59 to 1988.

Explanation III.- For the purpose of calculating the rate of *lump sum* tax under this Schedule, if the invoice of the vehicle, or as the case may be, the Bill of Entry is not produced for any reason, then, the cost of vehicle shall be calculated as follows, namely :-

- (1) (i) in case of model of such vehicle is being manufactured, the cost of vehicle certified by a local dealer or manufacturer of such vehicles,
- (ii) in case of manufacture of such model has ceased, the prevailing market price of such vehicle certified by the licensed assessor or valuer of motor vehicles.
- (2) If the cost of vehicle could not be calculated as per clause (1), the prevailing cost of similar vehicle determined by the Taxation Authority, closest in engine capacity and unladen weight of the vehicle in respect of which a tax is to be levied and collected.

Explanation IV.- In calculating the cost of vehicle, if the cost of the vehicle is not in multiple of hundred, the fraction of a hundred not exceeding fifty rupees shall be ignored and the fraction of hundred exceeding fifty rupees shall be taken as hundred rupees.

ELEVENTH SCHEDULE

(See section 3)

Motor Vehicles (Other than transport vehicles and motor vehicles liable to tax under the Third and Fifth Schedules) registered in any State other than the State of Gujarat and brought for use or keeping for use in the State of Gujarat on or after the 1st April, 2006.

Motor Cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power).

If the age of the vehicle from the month of registration is-	Rate of <i>lump sum</i> tax.
1. not more than 2 years.	93% of the tax.
2. more than 2 years but not more than 3 years.	86% of the tax.

3. more than 3 years but not more than 4 years.	79% of the tax.
4. more than 4 years but not more than 5 years.	72% of the tax.
5. more than 5 years but not more than 6 years.	65% of the tax.
6. more than 6 years but not more than 7 years.	58% of the tax.
7. more than 7 years but not more than 8 years.	51% of the tax.
8. more than 8 years but not more than 9 years.	44% of the tax.
9. more than 9 years but not more than 10 years.	37% of the tax.
10. more than 10 years but not more than 11 years.	30% of the tax.
11. more than 11 years but not more than 12 years.	23% of the tax.
12. more than 12 years but not more than 13 years.	16% of the tax.
13. more than 13 years but not more than 14 years.	9% of the tax.
14. more than 14 years.	8% of the tax.

Explanation.- For the purpose of this Schedule, the expression 'tax' means the tax leviable under the Tenth Schedule".



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII] FRIDAY, MARCH 31, 2006/CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 10 OF 2006.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 31st March, 2006).

AN ACT

further to amend the Gujarat Education Cess Act, 1962.

It is hereby enacted in the Fifty-seventh Year of the Republic of India, as follows :-

1. (1) This Act may be called the Gujarat Education Cess (Amendment) Act, 2006.

Short title and
commencement.

(2) It shall be deemed to have come into force with effect from 1st April, 2001.

Amendment of
section 2 of Guj.
XXXV of 1962.

2. In the Gujarat Education Cess Act, 1962 (hereinafter referred to as "the principal Act"), in section 2, -

(1) for clause (ii), the following clause shall be substituted, namely :-

"(ii) "City" means city as defined in the Bombay Provincial Municipal Corporations Act, 1949;" Bom. LIX of 1949.

(2) for clause (iv), the following clause shall be substituted, namely:--

"(iv) " education cess" means, -

- (i) surcharge levied under section 5 or 7; or
- (ii) tax on lands and buildings levied under section 12; or
- (iii) surcharge on lands and buildings levied under section 24A;"

(3) for clause (vi), the following clause shall be substituted, namely :-

"(vi) "local authority" means a municipal corporation, municipality, nagar panchayat, notified area committee, village panchayat or other body constituted under the relevant local authority law;"

(4) for clause (viii), the following clause shall be substituted, namely :-

"(viii) "property tax" means, -

- (i) in a city, where property tax is levied under section 129 of the Bombay Provincial Municipal Corporations Act, 1949, general tax, and where property tax is levied under section 141B of that Act, property tax, and
- (ii) in other urban areas a tax or rate on buildings or lands or a tax or rate in the form of such tax or rate on buildings and lands levied under the relevant local authority law;"

Bom. LIX of 1949.

(5) for clause (ix), the following clause shall be substituted, namely :-

"(ix) " relevant code" means the Bombay Land Revenue Code, 1879; "

Bom. V of 1879.

(6) for clause (x), the following clause shall be substituted, namely :-

"(x) relevant local authority law" means -

Bom.LIX of 1949.

(i) in relation to a city, the Bombay Provincial Municipal Corporations Act, 1949;

Guj. 34 of 1964.

(ii) in relation to a municipality and notified area, the Gujarat Municipalities Act, 1963;

Guj. 18 of 1993.

(iii) in relation to a village panchayat, the Gujarat Panchayats Act, 1993;

11 of 1924.

(iv) in relation to a cantonment, the Cantonments Act, 1924;";

(7) for clause (xi), the following clause shall be substituted, namely:-

"(xi) "surcharge" means surcharge levied under section 5 or 7 or under Chapter IVA;";

(8) for clause (xiv), the following clause shall be substituted, namely:-

"(xiv) "urban area" means an area which is for the time being included in the limits of a city, transitional area, small urban area, notified area, or cantonment under the relevant local authority law and the population of which is not less than fifteen thousand;".

3. In the principal Act, in section 3, in clause (b), the following shall be added at the end, namely :-

Amendment of section 3 of Guj. XXXV of 1962.

"levied on the basis of annual letting value or a surcharge on lands and buildings in a city levied on the basis of property tax".

4. In the principal Act, in section 5, sub-section (1A) shall be deleted.

Amendment of section 5 of Guj. XXXV of 1962.

5. In the principal Act, for section 11, the following section shall be substituted, namely:-

Substitution of section 11 of Guj. XXXV of 1962.

Rounding up of amount of surcharge.

"11. In computing the amount of surcharge payable under this Chapter, any amount less than fifty paise shall be ignored and any amount which is fifty paise or more shall be increased to one rupee.".

Amendment
of section 12
of Guj.XXXV
of 1962.

6. In the principal Act, in section 12, -
- (1) in sub-section (1), for the words "a tax on lands and buildings situated in an urban area at the following rates, that is to say", the following shall be substituted, namely :-
- "a tax on lands and buildings situated in an urban area where tax on lands and buildings is levied and collected on the basis of annual letting value, at the following rates that is to say";
- (2) for sub-section (4), the following sub-section shall be substituted, namely:-
- "(4) in computing the amount of tax payable under this section, any amount less than fifty paise shall be ignored and any amount which is fifty paise or more shall be increased to one rupee.".

Amendment of
section 14 of
Guj.XXXV of
1962.

7. In the principal Act, in section 14, in sub-section (1), in the proviso, for the words "in the city of Ahmedabad", the words "in an urban area" shall be substituted.

Amendment of
section 23 of
Guj.XXXV of
1962.

8. In the principal Act, in section 23, for sub-section (2), the following sub-section shall be substituted, namely:-

"(2) Where any building assessed to tax is situated in a city and if such building or any portion thereof is demolished or removed otherwise than by an order of the Municipal Commissioner and notice in respect of such demolition or removal has been given to the Commissioner under the Bombay Provincial Municipal Corporations Act, 1949, the municipal corporation of the city shall remit or refund such portion of the tax in such manner and subject to such conditions as may be prescribed.".

Bom. LIX of 1949.

Insertion of
new Chapter
IVA in Guj.
XXXV of 1962.

9. In the principal Act, after Chapter IV, the following Chapter shall be inserted, namely :-

"CHAPTER IVA SURCHARGE ON LANDS AND BUILDINGS

Levy of
surcharge.

24A. (1) In a city where property tax is levied and collected on the basis of carpet area under section 141B of the Bombay Provincial Municipal Corporations Act, 1949, there shall, subject to the provisions of this Act, be levied and collected with effect from the 1st day of April, 2001, a surcharge on lands and buildings in such city at the following rates, namely :-

Bom. LIX of 1949.

- (a) Where a building or land is used for residential purpose or any purpose other than trade, commerce or industry or the carrying on of a profession or business -
- (i) if the property tax exceeds two hundred rupees but does not exceed five hundred rupees, at the rate of five per cent. of the property tax;
 - (ii) if the property tax exceeds five hundred rupees but does not exceed three thousand rupees, at the rate of ten per cent. of the property tax;
 - (iii) if the property tax exceeds three thousand rupees, at the rate of fifteen per cent. of the property tax; and
- (b) where a building or land is used for the purpose of trade, commerce or industry or the carrying on of a profession or business,-
- (i) if the property tax exceeds two hundred rupees but does not exceed five hundred rupees, at the rate of ten per cent. of the property tax;
 - (ii) if the property tax exceeds five hundred rupees but does not exceed three thousand rupees, at the rate of twenty per cent. of the property tax;
 - (iii) If the property tax exceeds three thousand rupees, at the rate of thirty per cent. of the property tax:

Provided that on any such land or building owned by a specified widow or a specified disabled person, the surcharge shall be levied and collected at half of such rate:

Provided further that no surcharge shall be levied on such land or building if it is actually occupied by such widow or, as the case may be, disabled person, or if it is unlet.

- (2) Where any land, building, tenement or a part of a building is separately assessed to property tax but is simultaneously used for two or more purposes mentioned in sub-section (1), the surcharge under this section shall be levied at the highest rate applicable in relation to any of the purposes for which the land, building, tenement or a part of a building is used.
- (3) In computing the amount of surcharge payable under this section, any amount less than fifty paise shall be ignored and any amount which is fifty paise or more shall be increased to one rupee.

Authority
competent to
collect
surcharge.

24B. (1) The surcharge (including any penalty) shall be collected by the Municipal Corporation of the city in the same manner in which the property tax is collected in the city under the provisions of the Bombay Provincial Municipal Corporations Act, 1949. Bom. LIX of 1949.

(2) The collection of surcharge and recovery of penalty on behalf of the Municipal Corporation of the city shall be made by the appropriate authority appointed to collect the property tax on behalf of the Corporation under the Bombay Provincial Municipal Corporations Act, 1949. Bom. LIX of 1949.

(3) The Municipal Corporation of the city shall in respect of the cost of collection of the surcharge be entitled to such rebate as may be prescribed.

Application of
certain sections
to levy of
surcharge.

24C. The provisions of sections 13, 14, 15A, 16, 17, 18, 19, 21, 23 and 24 shall apply in relation to surcharge levied under section 24A subject to modifications specified in the Schedule."

Amendment
of section 25
of Guj. XXXV
of 1962.

10. In the principal Act, in section 25,-

(1) in sub-section (1),-

(a) for the words and figures "section 195 of the Gujarat Panchayats Act, 1961", the words and figures "section 219 of the Gujarat Panchayats Act, 1993 " shall be substituted;

Guj. VI of 1962.
Guj. 18 of 1993.

(b) for the words "surcharges levied under this Act", the words and figures "surcharges levied under sections 5 and 7" shall be substituted;

(2) in sub-section (2), for the words "surcharges levied under this Act", the words and figures "surcharges levied under sections 5 and 7" shall be substituted.

Amendment of
section 28 of Guj.
XXXV of 1962.

11. In the principal Act, in section 28, in sub-section (2),-

(a) in clause(c), for the word "tax", the words, figures and letter "tax levied under section 12 or, as the case may be, surcharge levied under section 24A" shall be substituted;

(b) after clause (c), the following clause shall be inserted, namely:-

"(cc) the rebate which the municipal corporation shall be entitled under sub-section(3) of section 24B;".

12. In the principal Act, after section 28, the following Schedule shall be added, namely :-

Insertion of
Schedule in
Guj. XXXV
of 1962.

"SCHEDULE
(See section 24C)

1. In section 13, for the words and figures "tax under section 12", occurring at two places, the words, figures and letter "surcharge levied under section 24A" shall be substituted.

2. In section 14, for the word "tax" occurring at three places, the word "surcharge" shall be substituted.

3. In section 16,-

(1) in sub-section (1),-

(a) for the word "tax" wherever it occurs, the word "surcharge" shall be substituted;

(b) for the words and figures "of section 15", the words, figures and letter "of section 24B" shall be substituted;

(2) in sub-section (2), for the words and figures "section 15 for the collection of tax", the words, figures and letter "section 24B for the collection of surcharge" shall be substituted.

4. In section 17, for the word "tax" wherever it occurs, the word "surcharge" shall be substituted.

5. In section 18, for the portion beginning with the words "in respect of which the tax is due" and ending with the words "the annual letting value thereof", the following shall be substituted, namely:-

"in respect of which the surcharge is due, such portion thereof as bears to the total amount of the surcharge due, the same ratio which the carpet area of the part of the land or building occupied by the occupier bears to the aggregate carpet area of the land or building".

6. In section 19,-

(1) in sub-section (1), -

(a) for the word and figures "section 12", the word, figures and letter "section 24A" shall be substituted;

(b) for the word "tax" wherever it occurs, the word "surcharge" shall be substituted;

(2) in sub-section (2),-

- (a) for the word "tax" wherever it occurs, the word "surcharge" shall be substituted;
- (b) for the words "pro-rata to the amount of rents for which such tenements are let", the words "pro-rata to the carpet area of such tenements" shall be substituted;
- (c) in the first proviso, for the word and figures "section 12", the word, figures and letter "section 24A" shall be substituted;

(3) in sub-section (3), for the word " tax", the word "surcharge" shall be substituted.

7. In section 21, for the figures and word "19 or 20", the figures "19" shall be substituted.

8. In section 23, -

(1) in sub-section (1), -

- (a) for the words "assessed to tax", the words "assessed to surcharge" shall be substituted;
- (b) for the words "portion of the tax", the words "portion of surcharge" shall be substituted;
- (c) for the words "the relevant local authority law, then the local authority", the words and figures "The Bombay Provincial Municipal Corporations Act, 1949, then the Municipal Corporation of the city" shall be substituted;

Bom. LIX of 1949.

(2) in sub-section (2), for the word "tax" occurring at two places, the word "surcharge" shall be substituted.

9. In section 24, in sub-section (1), for the word "tax" occurring at two places, the word "surcharge" shall be substituted."



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII]

FRIDAY, MARCH 31, 2006/CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 11 OF 2006.

(First published after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 31st March, 2006.)

AN ACT

further to amend the Bombay Electricity Duty Act, 1958.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Bombay Electricity Duty (Gujarat Amendment) Act, 2006.

Short title and
commencement.

(2) It shall come into force on the 1st April, 2006.

2. In the Bombay Electricity Duty Act, 1958, in Schedule I, in Part I, -

Amendment of
Schedule I to Bom.
XL of 1958.

- (1) in item (1), in sub-item (b), in entry (ii), in column 2, for the figures and words "40 per cent.", the figures and words "30 per cent." shall be substituted;
- (2) in item (1A), in sub-item (b), in entry (ii), in column 2, for the figures and words "35 per cent.", the figures and words "30 per cent." shall be substituted;

Bom.
XL of
1958.

- (3) in item (3), in column 2, for the figures and words "35 per cent.", the figures and words "30 per cent." shall be substituted;
 - (4) in item (4), in sub-item (b), in column 2, for the figures and words "35 per cent.", the figures and words "30 per cent." shall be substituted;
 - (5) in item (7), in column 2, for the figures and words "35 per cent.", the figures and words "30 per cent." shall be substituted.
-



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVIII]

FRIDAY, MARCH 31, 2006/CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation

PART - IV

Acts of Gujarat Legislature and Ordinance Promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 12 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31st March, 2006).

AN ACT

further to amend the Gujarat Entertainments Tax Act, 1977.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Gujarat Entertainments Tax (Amendment) Act, 2006.

Short title and
commencement.

(2) It shall come into force on the 1st April, 2006.

2. In the Gujarat Entertainments Tax Act, 1977 (hereinafter referred to as "the principal Act"), in section 3, for sub-section (1), the following sub-section shall be substituted, namely:-

Amendment of
section 3 of
Guj. 16 of
1977.

"(1) There shall be levied and paid to the State Government on,-

(a) every payment for admission to an entertainment, a tax, at such rate not exceeding twenty-five per cent. of such payment, as the State Government may, by notification in the *Official Gazette*, fix, and different rates may be fixed in respect of different classes of entertainments:

Guj. 16 of
1977.

Provided that the payment for admission to an entertainment shall not be less than rupees ten per person.

(b) every payment for admission of a motor vehicle into the auditorium of a cinema known as Drive-in-Cinema, if such payment is separately charged by the proprietor for such admission, a tax at the rate of twenty-five per cent. of such payment."

Amendment of
section 6 of
Guj. 16 of
1977.

3. In the principal Act, in section 6, in sub-sections (3) and (5), for words "fifty per cent.", the words "twenty-five per cent." shall be substituted.

Amendment of
section 6A of
Guj. 16 of
1977.

4. In the principal Act, in section 6A, in sub-section (3), for clause (d), the following clause shall substituted, namely:-

"(d) Where a proprietor has been permitted to pay tax under clause (c), he shall be liable to pay tax in advance latest by the 15th day of the month preceding the month to which the tax relates, at the following rates, namely:-

Where he holds entertainment in an auditorium, the sitting capacity of which-

- (i) does not exceed 30 seats, at the rate of Rs. 3000 per month or for part of a month;
- (ii) exceeds 30 seats but does not exceed 50 seats, at the rate of Rs. 4000 per month or for part of a month;
- (iii) exceeds 50 seats but does not exceed 75 seats, at the rate of Rs. 5000 per month or for part of a month;
- (iv) exceeds 75 seats but does not exceed 100 seats, at the rate of Rs. 6000 per month or for part of a month;
- (v) exceeds 100 seats but does not exceed 125 seats, at the rate of Rs. 8000 per month or for part of a month."



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII]

FRIDAY, MARCH 31, 2006/CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV.

Acts of the Gujarat Legislature and Ordinances promulgated
and regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 13 OF 2006.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31st March, 2006.)

AN ACT

further to amend the Gujarat Tax on Luxuries (Hotels and Lodging Houses)
Act, 1977.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Gujarat Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2006.
- (2) It shall come into force on the 1st April, 2006.

Short title
and commen-
cement.

2. In the Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977 (hereinafter referred to as "the principal Act"), in section 2, -

Amendment of
section 2 of
Guj. 24 of 1977.

- (i) in clauses (a) and (e), the word "telephone" shall be deleted;
- (ii) in clause (e), for the words "two hundred rupees per person", the words "five hundred rupees per room" shall be substituted;
- (iii) after clause (b), the following clause shall be inserted, namely:-
 "(c) "concessional rate" in relation to a luxury provided in a hotel means a rate lower than the normal rate fixed for such luxury by the hotel or lower than that fixed by the Government or any other authority under any law for the time being in force;"

Amendment of
section 3 of
Guj.24 of 1977.

3. In the principal Act, in section 3, for sub-section (1), the following sub-section shall be substituted, namely:-

- "(1) Subject to the provisions of this Act, there shall be levied and collected a tax on luxury provided in a hotel in respect of a room under the occupation by any person at the rate specified in the Table below :

TABLE

Sr.No.	Daily lodging charges per room	Occupancy	Rate of tax
(1)	(2)	(3)	(4)
1.	Where the charges for lodging are not more than rupees five hundred.	-	NIL
2.	Where the charges for lodging are more than rupees five hundred but not more than rupees two thousand.	On consolidated payment made on the basis of 50 per cent. occupancy as per the average declared tariff.	5 per cent.
3.	Where the charges for lodging are more than rupees two thousand.	(a) On consolidated payment made on the basis of 50 per cent. occupancy as per the average declared tariff, or (b) On payment made on the basis of actual occupancy as per the declared tariff.	8 per cent. 12.5 per cent.

Explanation. - For the purpose of the Table, the expression "declared tariff" means the rate of charges declared by the proprietor under sub-section (1) of section 3B :

Provided that where charges for lodging are levied otherwise than on daily basis per room, then, for the purpose of determining the tax liability of any person occupying the room under this section, the charges shall be computed as a day per room based on the period of lodging for which charges are payable and the number of rooms actually lodged or permitted to lodge according to the rules or custom of the hotel."

4. In the principal Act, after section 3, the following sections shall be inserted, namely:-

Insertion of new sections 3A and 3B in Guj. 24 of 1977.

Consolidated payment of tax.

"3A. (1) The Collector may, on an application made in the prescribed form by the proprietor of any hotel in respect of which tax is payable under the category at serial No.3 of the Table below sub-section (1) of section 3, allow such proprietor on such conditions as the Collector may impose, to pay the consolidated tax in respect of such hotel at the rate of 8 per cent. on the basis of 50 per cent. occupancy as per the declared tariff.

Guj.13 of 2006.

(2) The application under sub-section (1) shall be made by the proprietor within ninety days from the date of commencement of the Gujarat Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2006 and any person who becomes a proprietor on any day after the date of such commencement, may exercise such option within ninety days from the day on which he becomes the proprietor:

Provided that an application under sub-section (2) may be entertained by the Collector after the expiry of the period of ninety days if the applicant satisfies the Collector that he had sufficient cause for not making the application within such period.

(3) On an application made under sub-section (1), the Collector may grant permission and there upon subject to sub-section (4), the payment of tax shall be made accordingly.

(4) A proprietor of a hotel who has been granted permission for payment of tax under sub-section (3), may at any time but not before the expiry of a period of twelve months from the date of commencement of option, give a notice to the Collector in such form as may be prescribed, to revoke his option.

(5) The Collector, on receipt of notice under sub-section (4) shall revoke the option granted to the proprietor under sub-section (3) and on such revocation, the proprietor of a hotel shall be liable to pay tax in accordance with the provisions of this Act.

Declaration of rate of charges.

3B.

(1) Every proprietor shall declare in writing to the Collector the rate of charges for any luxury provided in the hotels in respect of every room.

(2) Where any proprietor intends to revise the rate of charge for any luxury provided in the hotel, he shall intimate in writing to the Collector seven days prior to the date of giving effect to such revised rates and the proprietor shall be liable to pay the tax at the revised rate after the expiry of seven days from the date of receipt of such intimation by the Collector."

5. In the principal Act, in section 4, after sub-section (2), the following sub-section shall be inserted, namely:-

Amendment of section 4 of Guj. 24 of 1977.

"(3) Where luxury provided in a hotel in any room to any person (not being an employee of the hotel) is not charged at all or is charged at a concessional

rate, then, there shall be levied and collected the tax on such luxury, as if full charges for such luxury were paid to the proprietor of the hotel.”.

Amendment of
section 11 of
Guj. 24 of 1977.

6. In the principal Act, in section 11, for the words and figures “Bombay Court-fees Act, 1959”, the words and figures “Gujarat Court-fees Act, 2004” shall be substituted.

Bom.XXXVI
of 1959.
Guj. 4 of 2004.

Amendment of
section 21 of
Guj. 24 of 1977.

7. In the principal Act, in section 21, in sub-section (2), clauses (aa) and (aaa) shall be re-numbered as clauses (a-iii) and (a-iv) respectively and before clause (a-iii) as so re-numbered, the following clauses shall be inserted, namely:-

“(a-i) the form in which the proprietor shall apply under sub-section (1) of section 3A;

(a-ii) the form in which the proprietor shall give notice for revocation of option under sub-section (4) of section 3A;”.



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII] FRIDAY, MARCH 31, 2006 / CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of Gujarat Legislature and Ordinance Promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 14 OF 2006.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 31st March, 2006).

AN ACT

further to amend the Bombay Stamp Act, 1958.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Bombay Stamp (Gujarat Amendment) Act, 2006.

(2) It shall come into force on the 1st April, 2006.

2. In the Bombay Stamp Act, 1958 (hereinafter referred to as "the principal Act"), in section 4, in sub-section (1), for the words "ten rupees", the words "one hundred rupees" shall be substituted.

Amendment of
section 4 of
Bom. LX of
1958.

3. In the principal Act, in section 6, in the proviso, for the words "ten rupees", the words "one hundred rupees" shall be substituted.

Amendment of
section 6 of
Bom. LX of
1958.

Bom. LX of
1958.

Act, in section 29,—

section (4), in the proviso, for the words "eight rupees", the words "one hundred rupees" shall be substituted;

in sub-section (5), for the words "eight rupees" occurring at two words "one hundred rupees" shall be substituted.

Principal Act, in Schedule I,—

of Schedule
to Bom. LX of
1958.

(1) article 1 shall be deleted,

(2) in article 2, for the words "Subject to a maximum of one hundred rupees, four rupees for every hundred rupees or part thereof of the value of the bond", the words "One hundred rupees" shall be substituted,

(3) in article 3, for the words "Fifty rupees.", the words "One hundred rupees" shall be substituted,

(4) for article 5, the following shall be substituted, namely:—

"5. AGREEMENT OR MEMORANDUM
OF AN AGREEMENT OR ITS
RECORDS-

(a) if relating to the sale of a bill of exchange; Nil

(b) if relating to the purchase or sale of Government security; One rupee for every ten thousand rupees or part thereof of the value of the security at the time of its purchase or, as the case may be, sale.

(c) if relating to the purchase or sale of shares, scrips, stocks, bonds, debentures, stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate,-

(i) when such agreement or memorandum of an agreement is with or through a member or between members of a Stock Exchange recognized under the Securities Contracts (Regulation) Act, 1956,

In the case of forward contracts relating to the purchase or sale of securities, one rupee for every ten thousand rupees or part thereof of the value of the security at the time of its purchase or, as the case may be, sale.

(ii) in other cases;

One rupee for every ten thousand rupees or part thereof of the value of the security at the time of its purchase or, as the case may be, sale.

(d) if relating to the purchase or sale of cotton including cotton pods or *Kapas* (unginned cotton);

One rupee for every ten thousand rupees or part thereof of the value of cotton at the time of its purchase or, as the case may be, sale.

(e) if relating to the purchase or sale of bullion or specie;

One rupee for every ten thousand rupees or part thereof of the value of silver, gold or, as the case may be, sovereigns.

(f) if relating to purchase or sale of oil seeds;

One rupee for every ten thousand rupees or part thereof of the value of the oil seeds at the time of its purchase or, as the case may be, sale.

(g) if relating to the purchase or sale of any kind of yarn, non-mineral oils or spices;

One rupee for every ten thousand rupees or part thereof of the value of such yarn, groundnut oil, other non-mineral oil or, as the case may be, spices.

(ga) if relating to giving authority or power to a promoter or a developer, by whatever name called, for construction on or development of, or sale or transfer (in any manner whatsoever) of, any immovable property;

One rupees for every hundred rupees or part thereof of the market value of the property which is the subject matter of such agreement:

Provided that the provisions of section 32A shall, *mutates mutanids*, apply to such agreement, memorandum or records thereof as they apply to an instrument under that section:

Provided further that if the proper stamp duty is paid under clause (g) of article 45 on a power of attorney executed between the same parties in respect of the same property, then the stamp duty under this article shall be one hundred rupees.

(gb) if relating to advertisement on radio, television, cinema, cable network, or any media other than newspaper;

Subject to maximum of three lakh rupees, fifty paise for every hundred rupees or part thereof on the amount of consideration specified in such agreement.

(h) if not otherwise provided for

one hundred rupees.

Exemption**Agreement or Memorandum of Agreement or its records,-**

(a) for or relating to the purchase or sale of goods or merchandise exclusively, not being an agreement or memorandum of agreement chargeable under entry (d), entry (e), entry (f) or entry (g) of this article or NOTE or memorandum chargeable under article 40;

(b) made in the form of tenders to the Central Government for or relating to any loan.

AGREEMENT TO LEASE

(See Lease No.30) ”,

(5) for article 6, the following shall be substituted, namely:—

“6. AGREEMENT OR MEMORANDUM OF AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN, PLEDGE OR HYPOTHECATION,

that is to say any instrument evidencing an agreement or memorandum of agreement relating to-

- (1) the deposit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security); where such deposit has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt-

(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement,—

(i) where the amount of loan or debt does not exceed Rs.10,00,00,000

(ii) where it exceeds Rs.10.00,00,000;

Subject to maximum of one lakh rupees, twenty-five paise for every hundred rupees or part thereof.

Subject to maximum of three lakh rupees, fifty paise for every hundred rupees or part thereof.

- (b) if such loan or debt is repayable not more than three months from the date of such instrument; Half the duty payable under sub-clause (a).
- (2) the pawn, pledge or hypothecation of movable property, where such pawn, pledge or hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt-
- (i) where the amount of loan or debt does not exceed Rs.10,00,00,000 Subject to maximum of one lakh rupees, twenty-five paise for every hundred rupees or part thereof.
- (ii) where it exceeds Rs.10,00,00,000 Subject to maximum of three lakh rupees, fifty paise for every hundred rupees or part thereof.”
- (6) in article 9, in clause (b), for the words “Two hundred and fifty rupees”, the words “One hundred rupees” shall be substituted,
- (7) in article 10, for the words “Subject to a maximum of one hundred rupees, four rupees for every hundred rupees or part thereof”, the words “One hundred rupees” shall be substituted,
- (8) in article 11, for the words “Fifty rupees”, the words “One hundred rupees” shall be substituted,
- (9) in article 12, for the words “Subject to minimum of one thousand rupees and maximum of five lakhs rupees, fifteen paise for every hundred rupees or part thereof”, the words “Subject to maximum of five lakhs rupees, fifty paise for every hundred rupees or part thereof” shall be substituted,
- (10) in article 13, for the portion beginning with the words “The same duty” and ending with the words “forty rupees”, the words “One hundred rupees” shall be substituted,
- (11) for article 14, the following shall be substituted:—
- “14. BOND as defined by section 2(c) not being a debenture and not being otherwise provided for by this Act, or by the Gujarat Court-fees Act, 2004, if the amount or value secured by the bond-
- (i) does not exceed Rs.10,00,00,000 Subject to maximum of one lakh rupees, twenty-five paise for every hundred rupees or part thereof.

(ii) where it exceeds Rs.10,00,00.000

Subject to maximum of three lakh rupees, fifty paise for every hundred rupees or part thereof.

See Administration Bond (No.2). Bottomry Bond (No.15), Customs Bond or Excise Bond (No.23), Indemnity Bond (No.29), Respondentia Bond (No.50), Security Bond (No.51).

Exemption

Bond, when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.”,

- (12) in article 16, for the words “Fifty rupees”, the words “One hundred rupees” shall be substituted,
- (13) in article 18, for the words “Two rupees”, the words “One rupee for every one thousand rupees or part thereof of the value of the share, scrip or stock” shall be substituted,
- (14) in article 20.-
 - (a) in clause (a), for the words “Six rupees”, the words “Four rupees and twenty-five paise” shall be substituted,
 - (b) in clause (b), for the words “Six rupees”, the words “Four rupees and twenty-five paise” shall be substituted.
 - (c) in clause (d), in entries (i) and (ii), for the figures and word “1.75 per cent.”, the figure and word “1 per cent.” shall be substituted.
- (15) in article 21, for the words “Twenty rupees”, the words “One hundred rupees” shall be substituted,
- (16) in article 22, for the words “The same duty as is payable on the original subject to a maximum of fifty rupees”, the words “One hundred rupees” shall be substituted,
- (17) in article 23, for the words “Subject to a maximum of one hundred rupees, four rupees for every Rs.100 or part thereof of the amount of bond”, the words “One hundred rupees” shall be substituted,

(18) in article 24,-

(a) for the words "such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein when such goods exceed in value twenty rupees", the words "when such goods exceed in value one hundred rupees" shall be substituted;

(b) for the words "Twenty rupees", the words "One rupee for every one thousand rupees or part thereof" shall be substituted,

(19) in article 25, for the words "Five hundred rupees", the words "One hundred rupees" shall be substituted,

(20) in article 27,-

(a) in clause (b),—

(i) in entry (i), for the words "Six rupees", the words "Four rupees and twenty-five paise" shall be substituted;

(ii) in entry (ii), for the words "Subject to maximum of two lakhs rupees, two rupees for every hundred rupees or part thereof, for the amount of the further charge secured by such instrument", the following shall be substituted, namely:—

"(a) where the amount of further charge secured by such instrument does not exceed Rs.10,00,00,000/-, subject to maximum of one lakh rupees, twenty-five paise for every hundred rupees or part thereof;

(b) where the amount of further charge secured by such instrument exceeds Rs.10,00,00,000/-, subject to maximum of three lakh rupees, fifty paise for every hundred rupees or part thereof.";

(b) clause (c) shall be deleted,

(21) in article 29, for the words "Subject to maximum of one hundred rupees, six rupees for every Rs. 100 or part thereof of the amount secured", the words "One hundred rupees" shall be substituted,

(22) in article 30, in clause (a), in entry (ii), for the words "Three rupees", the words "Two rupees" shall be substituted,

(23) in article 31, for the words "Two rupees", the words "One rupee for every one thousand rupees or part thereof of the value of the shares" shall be substituted,

- (24) in article 32, for the words "Sixty rupees", the words "One hundred rupees" shall be substituted,
- (25) in article 33, for the words "Fifty rupees", the words "One hundred rupees" shall be substituted,
- (26) in article 34, for the words "Two hundred and fifty rupees", the words "One hundred rupees" shall be substituted,
- (27) in article 35, in clause (a), for the words "One thousand rupees", the words "One hundred rupees" shall be substituted;
- (28) in article 36,-

(a) for clause (b), the following shall be substituted, namely :-

- | | |
|---|---|
| “(b) when possession of the property or any part of the property comprised in such deed is not given or not agreed to be given, | The same duty as is leviable under article 6(1)(a).”; |
|---|---|

(b) Explanation II shall be deleted.

- (29) in article 37, in clause (a), for the words "Twenty-five paise". the words "Fifty paise" shall be substituted,

- (30) for article 39, the following shall be substituted, namely:-

“39. NOTE OR MEMORANDUM, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—

(a) of cotton including cotton pods or *Kapas* (Unginned Cotton),

One rupee for every ten thousand rupees or part thereof of the value of cotton at the time of its purchase or, as the case may be, sale.

(b) of bullion or specie,

One rupee for every ten thousand rupees or part thereof of the value of silver, gold or, as the case may be, sovereigns at the time of purchase or, as the case may be, sale.

(c) of oil-seeds,

One rupee for every ten thousand rupees or part thereof of the value of the oil seeds at the time of its purchase or, as the case may be, sale.

- | | |
|---|--|
| (d) of any kind of yarn,
non-mineral oils or spices, | One rupee for every ten thousand rupees or part thereof of the value of such yarn, ground-nut oil, other non-mineral oil or spices at the time of its purchase or, as the case may be, sale. |
| (e) of any other goods exceeding twenty rupees in value. | Nil |
| (f) of any share, scrip, stock, bond, debenture stock or other marketable security of a like nature exceeding twenty rupees in value, not being a Government Security | One rupee for every ten thousand rupees or part thereof of the value of the security at the time of its purchase or, as the case may be, sale. |
| (g) of a Government security. | One hundred rupees." |
- (31) in article 41, for the words "Twenty rupees", the words "One hundred rupees" shall be substituted.
- (32) in article 42, in clause (a), for the words "One rupee", the words "Five rupees" shall be substituted.
- (33) in article 43, in the proviso, in clauses (a) and (c), for the words "ten rupees", the words "one hundred rupees" shall be substituted.
- (34) in article 44,—
- (a) in clause (1), for the words "Subject to minimum of five hundred rupees and maximum of five thousand rupees, one rupee for every hundred rupees or part thereof of the amount of the capital of partnership", the words "Subject to maximum of ten thousand rupees, one rupee for every hundred rupees or part thereof of the amount of the capital of partnership" shall be substituted;
- (b) in clause (2), in sub-clause (b), for the words "Two hundred rupees", the words "One hundred rupees" shall be substituted;
- (c) in clause (3), in sub-clause (b), for the words "Two hundred rupees", the words "One hundred rupees" shall be substituted.
- (35) in article 46, for the words "Twenty rupees", the words "One hundred rupees" shall be substituted.
- (36) in article 47, for the words "Twenty rupees", the words "One hundred rupees" shall be substituted.
- (37) in article 48, for the portion beginning with the words "Subject to a maximum" and ending with the words "for which the property was mortgaged", the words "One hundred rupees" shall be substituted.

- (38) in article 49, for the portion beginning with the words "Subject to a maximum" and ending with the words "value of the claim", the words "One hundred rupees" shall be substituted.
- (39) in article 51, for the words, letters and figures "Subject to a maximum of sixty rupees, six rupees for every Rs.100 or part thereof of the amount secured", the words "One hundred rupees" shall be substituted,
- (40) in article 52,—
- (a) under the heading "A- Instrument of (including a deed of dower)-", in the first proviso, for the words "ten rupees", the words "one hundred rupees" shall be substituted;
 - (b) under the heading "B- Revocation of -", in entries (i) and (ii), for the words "twenty rupees", the words "one hundred rupees" shall be substituted,
- (41) article 54 shall be deleted.
- (42) in article 55, for the words "Subject to a maximum of one hundred rupees, the duty with which such lease is chargeable", the words "One hundred rupees" shall be substituted,
- (43) in article 56,—
- (a) in clause (b), for the portion beginning with the words "The same duty" and ending with the words "a maximum of fifty rupees", the words "One hundred rupees" shall be substituted;
 - (b) in clause (c), for the words "Fifty rupees", the words "One hundred rupees" shall be substituted;
 - (c) in clause (d), for the portion beginning with the words "The same duty" and ending with the words "a maximum of fifty rupees", the words "One hundred rupees" shall be substituted,
- (44) in article 58,—
- (a) in clause A, for the portion beginning with the words "The same duty" and ending with the words "not exceeding one hundred rupees", the words "One hundred rupees" shall be substituted;
 - (b) in clause B, for the portion beginning with the words "The same duty" and ending with the words "not exceeding fifty rupees", the words "One hundred rupees" shall be substituted,
- (45) article 59 shall be deleted.



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII]

FRIDAY, MARCH 31, 2006/CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation

PART - IV

Acts of Gujarat Legislature and Ordinance Promulgated and
Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 15 OF 2006.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 31st March, 2006)

AN ACT

to provide for the regulation of the Warehousing of certain goods
in the State of Gujarat.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Gujarat Warehouses Act, 2006.
- (2) It extends to the whole of the State of Gujarat.

Short title
and extent.

ative society" means a society registered or deemed to be
ed under the provisions of the Gujarat Co-operative Societies
1961 or any corresponding law in force in any part of the State of
rat;

Guj. X of
1962.

positor" means a person who deposits goods with a warehouseman
or storing in his warehouse, and includes any person who lawfully
holds the receipt issued by the warehouseman in respect of the
goods and derives title thereto by endorsement or transfer from the
depositor or his lawful transferee;

- (c) "goods" means any of the articles specified in the Schedule appended to this Act;
- (d) "licence" means a licence granted under section 4, or renewed under section 6;
- (e) "person" includes a firm and any company or association or body of individuals, whether incorporated or not;
- (f) "prescribed" means prescribed by rules;
- (g) "prescribed authority" means the authority empowered by the State Government to carry out the duties under this Act;
- (h) "receipt" means a warehouse receipt, issued in the prescribed form, by a warehouseman to a depositor depositing goods in a warehouse;
- (i) "rules" means rules made or deemed to have been made under this Act;
- (j) "warehouse" means any building, structure or other protected enclosure which is used or may be used for the purpose of storing goods on behalf of depositors, but does not include cloak rooms attached to hotels, railway stations, the premises of other public carriers and the like;
- (k) "warehouseman" means a person who has obtained a licence under this Act for the purpose of carrying on his business of warehousing.

CHAPTER II

LICENSING OF BUSINESS OF WAREHOUSING

3. Subject to the provisions of section 11, no person shall carry on the business of warehousing, or represent or hold himself out as carrying on the business of warehousing, except under and in accordance with the terms and conditions of a licence granted under this Act.

Prohibition of carrying on business of warehousing without licence.

4. (1) A person may make an application to the prescribed authority for the grant of licence for carrying on the business of warehousing.

Application for and grant of licence.

(2) Every application made under sub-section (1) shall be in such form, contain such particulars and accompanied by such fees, as may be prescribed.

(3) On receipt of such application, the prescribed authority may, on payment of the prescribed fee, grant a licence to such person for the conduct of his business of warehousing in accordance with the terms and conditions of the licence, and the provisions of this Act and the rules made thereunder.

5. Before granting a licence, the prescribed authority shall satisfy itself -

Terms and conditions for grant of licence.

- (a) that the warehouses in which it is proposed to store goods are suitable for storing the particular goods, or the class or classes of goods which it is intended to store therein;
- (b) that the applicant is competent to conduct such warehouses;
- (c) that the applicant furnishes to the prescribed authority such security, in such manner, as may be prescribed:

Provided that where the applicant is a corporation established under the Warehousing Corporations Act, 1962, or the National Co-operative Development Corporation Act, 1962, no such security shall be required;

- (d) that the applicant fulfills other conditions which the State Government may, by notification in the *Official Gazette*, specify in this behalf; and
- (e) that there is no other cause or reason for which the applicant may, in the opinion of the prescribed authority, be deemed to be disqualified for a licence.

6. (1) Every licence granted under section 4 shall be valid for such period as may be prescribed.

Duration and renewal of licence granted under section 4.

(2) A licence may be renewed on an application made by the warehouseman in that behalf to the prescribed authority in such form and accompanied by such fee as may be prescribed.

Notice of refusal
to grant or
renew licence.

7. If the prescribed authority refuses to grant or renew a licence, it shall record its reasons therefor in writing, and communicate a copy of its order to the applicant.

Licence when
to be revoked.

8. Every licence shall be liable to be revoked by the prescribed authority for reasons to be recorded in writing in the order of revocation and in particular, a licence shall be liable to be revoked, if the warehouseman -

- (a) has applied to be adjudicated, or has been adjudicated an insolvent; or
- (b) has parted in whole or in part with his control over the warehouses in respect of which he is licensed; or
- (c) has ceased to conduct such warehouses; or
- (d) has made unreasonable charges for services rendered by him; or
- (e) has in any manner become incompetent to conduct the business of a warehouseman; or
- (f) has contravened any of the terms or conditions of the licence or any of the provisions of this Act or the rules made thereunder, or any other conditions which the State Government has, by notification in the *Official Gazette*, specified under section 5.

Notice to be
given before
revocation of
licence, and
suspension of
licence.

9. (1) Before revoking a licence, the prescribed authority shall give notice to the warehouseman specifying the charges against him and calling upon him to show cause why the licence should not be revoked.

(2) After considering the explanation, if any, offered by the warehouseman, the prescribed authority may revoke the licence, or pass such orders as it deems just and proper.

(3) The prescribed authority may suspend the licence of a warehouseman pending decision on the enquiry referred to in sub-sections (1) and (2).

(4) If a licence is suspended or revoked, the prescribed authority shall make an entry to that effect in the licence.

Appeal and
revision.

10. (1) An appeal against any order of the prescribed authority refusing to grant or renew a licence, or suspending or revoking any licence of a warehouseman shall be made to the Registrar of Co-operative Societies within sixty days from the date of such order.

(2) On receipt of an appeal under sub-section (1), the Registrar shall, after giving the warehouseman and the prescribed authority an opportunity of being heard, pass such order thereon as he thinks fit.

(3) The State Government may at any time call for and examine the record of any proceedings before the prescribed authority or the Registrar relating to the suspension or revocation of, or the refusal to grant or renew, a licence, for the purpose of satisfying itself as to the correctness, legality or propriety of any order passed therein, and as to the regularity of such proceedings, and may either annul, reverse, modify or confirm such order, or pass such other order as it may deem just.

(4) Every order passed by the prescribed authority under section 9, subject to appeal or revision as provided in this section, and every order passed by the Registrar in appeal, subject to such revision, and every order passed by the State Government in revision, shall be final and shall not be questioned in any court of law.

11. (1) During the period a licence is suspended, a warehouseman shall not carry on the business of warehousing; and when a licence expires and is not renewed, or is revoked, a warehouseman shall cease to carry on his business of warehousing, and shall return the licence to the prescribed authority.

Return of
licence.

(2) Where a licence expires and is not renewed, or where it is revoked, the prescribed authority shall give to the warehouseman such reasonable time thereafter as it thinks fit to wind up his business, and notwithstanding anything contained in section 3, the warehouseman may carry on his business of warehousing during the said period, and may do all things necessary for winding up such business.

12. Where a licence granted to a warehouseman is lost, destroyed, torn, defaced or otherwise becomes illegible, the prescribed authority shall, on an application made in that behalf by the warehouseman and on payment of the prescribed fee, issue a duplicate thereof.

Duplicate
licence.

CHAPTER III

DUTIES OF A WAREHOUSEMAN

13. Every warehouseman shall take such care of the goods deposited with him as a man of ordinary prudence would take of his own goods under similar circumstances and conditions.

Reasonable
care of
goods stored.

14. (1) Every warehouseman shall keep his warehouse clean and free from damp, take all necessary precautions against rats and other pests, and fulfill such other conditions as may be prescribed in this behalf.

Precautions
against
damage or
injury to
goods.

Ex., 15-2

(2) No warehouseman shall accept for deposit in his warehouse, goods which are contaminated or infected by worms and pests, and which are likely to cause damage to other goods which are or which may be deposited in the warehouse.

**Preservation
of identity of
goods.**

15. In order to permit at all times, the identification of the goods deposited in a warehouse, and easy delivery therefrom, every warehouseman shall keep in his warehouse the goods of one depositor separate from the goods of other depositors, and also the goods of the same depositor separate from his other goods for which a separate receipt has been issued :

Provided that where standardised and graded goods are stored in a warehouse, subject to any agreement between the warehouseman and depositor the same variety of goods belonging to different depositors may be mingled together by the warehouseman, and each depositor will be entitled only to his portion of the goods according to weight or quantity as the case may be, as shown in his receipt.

**Goods
deteriorating in
warehouse and
their disposal.**

16. (1) Whenever from causes beyond the control of the warehouseman, goods stored in a warehouse deteriorate or are about to deteriorate, the warehouseman shall forthwith give notice thereof to the depositor asking him to take delivery of the goods immediately on surrendering the receipt duly discharged, and on payment of all dues. If the depositor does not comply with the notice within a reasonable time, the warehouseman may cause such goods to be removed from his warehouse, and sold by public auction at the cost and risk of the depositor.

(2) Any person interested in any goods, or the receipt covering such goods, stored in a warehouse may, in writing inform the warehouseman of the fact and the nature of his interest, and the warehouseman shall keep a record thereof. If such person requests in writing that intimation be given to him regarding the condition of the goods and agrees to pay the charges for giving such intimation, the warehouseman shall give him intimation accordingly.

**Delivery of
goods.**

17. Every warehouseman in the absence of any reasonable or lawful excuse, shall, without unnecessary delay, deliver the goods stored in his warehouse to the depositor on demand made by him and on surrender of the receipt duly discharged, and on payment of all the charges due to the warehouseman. Subject to any agreement between the warehouseman and the depositor, the depositor may take partial delivery of the goods stored in the warehouse.

**Warehouseman
not entitled to
excess nor
responsible for
shortage of
goods.**

18. (1) If there be any excess in the goods stored in a warehouse by absorption of moisture or on account of other causes, the warehouseman shall not be entitled to the same.

(2) If for any cause beyond the control of the warehouseman, there be any shortage in such goods by damage or other causes, the warehouseman shall not be responsible for the same.

(3) In the event of any dispute arising as to whether such excess or shortage is due to absorption of moisture or driage, or is due to other causes, beyond the control of the warehouseman, the matter shall be referred to the Registrar of Co-operative Societies or any other officer appointed by the State Government in this behalf, and the decision of the Registrar or other officer shall be final.

19. Every warehouseman shall maintain such accounts, books and records, in such form and in such manner, as may be prescribed.

Accounts, books, etc. to be maintained by warehouseman.

20. (1) Every warehouseman shall insure, in such manner as may be prescribed, the goods in his warehouse against loss or damage by fire or burglary. On a written request from a depositor and on his agreeing to pay the requisite charges for additional insurance, the warehouseman may insure such goods also against loss or damage by flood, riot, civil commotion or any other contingency.

Insurance of goods in warehouses.

(2) Every warehouseman shall be entitled to recover from the depositor, at the rate prescribed if the insurance is obligatory, or at the rate agreed to if the insurance is optional, the charges for insurance in respect of the depositor's goods before delivery thereof, and the warehouseman shall have a lien on the said goods in respect of such charges.

21. Every warehouseman shall receive for storage in his warehouse, so far as its capacity permits, any goods of the kind customarily stored by him therein, which may be tendered to him in a suitable condition for storing in the usual manner in the ordinary and usual course of business without making any discrimination between persons desiring to avail themselves of the facilities of his warehouse :

Discrimination prohibited.

Provided that a warehouseman may grant such concessions to a co-operative society as may be prescribed.

22. Notwithstanding anything contained in any law, no warehouseman other than a co-operative society or a corporation established under the Warehousing Corporations Act, 1962, or the National Co-operative Development Corporation Act, 1962, shall, either on his own account or that of others, deal in, or lend money on goods which he receives for storage in his warehouse.

Warehouseman, other than co-operative society, etc. not to lend money against goods in warehouse.

CHAPTER IV

INSPECTION AND GRADING OF GOODS

Inspection.

23. For the purpose of satisfying itself that the requirements of this Act and the rules made thereunder are duly complied with, the prescribed authority may at any time during business hours, inspect or cause to be inspected, or examine or cause to be examined, any warehouse in respect of which a licence is granted, the machinery or equipment thereof, the goods stored therein, and the account, books and records relating thereto.

Licensed weighers, samplers and graders.

24. (1) On an application made to it in the prescribed manner and on payment of the prescribed fee, the prescribed authority may issue licences to persons possessing the prescribed qualifications, entitling them to act as weighers, samplers or graders of any goods deposited or to be deposited in a warehouse, and to issue certificates as to the weight, bulk, quality or grade of the goods which they have examined.

(2) The certificates issued by weighers, samplers or graders as to weight, quality or grade of the goods stored in the warehouse shall, subject to any order in appeal preferred by either of them to the Board of Arbitrators, be binding on the warehouseman and depositor.

(3) The prescribed authority may appoint a Board of Arbitrators to decide complaints against weighers, samplers, or graders or warehouseman relating to weight, quality or grade of the goods stored in a warehouse. The decision of the Board of Arbitrators shall be final and shall not be liable to be questioned in any court of law.

Duration and renewal of licence granted under section 24.

25. Every licence granted to a weigher, sampler or grader under section 24 shall be valid for the prescribed period and may, on the expiry of such period be renewed, from time to time, for a further period by the Prescribed Authority on an application made in that behalf and on payment of the prescribed fee.

Suspension or revocation of licence.

26. Subject to rules made in this behalf, every licence granted to a weigher, sampler or grader shall for adequate reasons which shall be recorded in writing, be liable to be suspended or revoked by the prescribed authority. Before revoking a licence the prescribed authority shall communicate to the licensee the grounds on which it is proposed to take action, and shall give him a reasonable opportunity of showing cause against it.

Return of Licences.

27. Whenever a licence granted to a weigher, sampler or graders, expires, or is revoked, he shall return it to the prescribed authority.

Prohibition of unlicensed weighers, samplers and graders.

28. No person who is not licensed under this Chapter shall work as, or hold himself out as, a weigher, sampler or grader.

29. Where a licence granted to a weigher, sampler or grader is lost, destroyed, torn, defaced or otherwise becomes illegible, the prescribed authority shall issue a duplicate thereof on an application made in that behalf by the weigher, sampler or grader, as the case may be, and on payment of the prescribed fee.

Duplicate
licence.

30. Every warehouseman shall provide reasonable facilities for weighing, sampling and grading any goods deposited in his warehouse.

Facilities for
weighing,
sampling
and grading.

CHAPTER V

WAREHOUSE RECEIPTS

31. Every warehouseman shall, at the time when goods are received by him for deposit in a warehouse, issue a receipt in the prescribed form, containing full particulars in respect of the goods stored in his warehouse by each depositor.

Issue of
receipt.

32. A receipt issued by a warehouseman shall, unless otherwise specified on the receipt, be transferable by endorsement, and shall entitle its lawful holder to receive the goods specified in it on the same terms and conditions on which the person who originally deposited the goods would have been entitled to receive them.

Receipt
transferable by
endorsement.

33. If a receipt issued under section 31 is lost, destroyed, torn, defaced, damaged or otherwise becomes illegible, a warehouseman shall on an application made by the depositor and on payment by him of the prescribed fee, issue a duplicate receipt on such conditions as he may think fit to impose, being conditions made by rules prescribed for the purpose.

Duplicate
receipt.

CHAPTER VI

MISCELLANEOUS

34. (1) If a warehouseman fails to comply with, or contravenes any of the terms or conditions of, his licence or of any provision of this Act, then, without prejudice to any other penalty to which he may be subject, the amount of security deposited by him under a bond executed by him under the provisions of this Act shall be liable to be forfeited, and the amount due under such bond shall be recoverable from him, or from his sureties or their heirs or legal representatives, as an arrears of land revenue.

Security
amount to
be forfeited
and
recovered as
arrears of
land
revenue.

(2) The State Government may make payment out of the amount so forfeited or recovered, to any person who may have sustained loss by reason of the warehouseman failing to comply with, or acting in contravention of, any provision of this Act.

Penalty.

35. (1) Whoever, fails to comply with, or acts in contravention of any provisions of this Act shall be deemed to commit an offence under this Act, and shall on conviction be punished :-

- (a) in the case of a contravention of the provisions of section 3 or 22, with simple imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both;
- (b) in any other case with fine which may extend to one thousand rupees.

(2) If the person committing an offence under this Act is a company, every person who at the time the offence was committed was in charge of and was responsible to the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence, and shall be liable to be proceeded against and punished accordingly :

Provided that nothing in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge, or that he exercised all due diligence to prevent the commission of such offence.

(3) Notwithstanding anything contained in sub-section (2), where an offence under this Act is committed by a company and it is proved that the offence is committed with the consent or connivance or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation 1. - For the purposes of sub-sections (2) and (3) -

- (a) "company" means any body corporate and includes a firm or other association of individuals; and
- (b) "director" in relation to a firm means a partner in the firm.

Explanation 2. - The provisions of sub-section (2), in so far as they apply to persons who at the time of the offence were in charge of or were responsible to the company for the conduct of the business thereof, shall not apply to any such persons in charge of or responsible to a corporation established under the Warehousing Corporations Act, 1962, or the National Co-operative Development Corporation Act, 1962.

58 of 1962.

26 of 1962.

No Compensation
for suspension or
cancellation of
licence.

36. Where any licence is suspended or revoked under this Act, no person shall be entitled to any compensation or the refund of any fee paid in respect thereof.

37. Every contract or agreement which is inconsistent with the provisions of this Act, or the rules made thereunder shall, to the extent of such inconsistency, be void. **Contracts and agreements inconsistent with Act to be void.**
38. The State Government may delegate to any officer or authority subordinate to it any of the powers conferred on it by or under this Act. **Power of State Government to delegate its powers.**
39. The State Government may, by notification in the *Official Gazette*, add to, amend or omit any of the entries in the Schedule. **Power of State Government to amend Schedule.**
40. The State Government may, by notification in the *Official Gazette*, exempt any class of warehouses from all or any of the provisions of this Act. **Power of State Government to exempt warehouses.**
41. (1) The State Government may, by notification in the *Official Gazette*, make rules for carrying into effect the purposes of this Act. **Power to make rules.**
- (2) In particular, but without prejudice to the generality of the foregoing provision, such rules may provide for the following matters, namely :-
- (i) the Authority empowered to carry out the duties under this Act;
 - (ii) the form of receipt under clause (h) of section 2;
 - (iii) the form of application and the fee for taking out a licence under section 4, for its renewal under section 6 and for the issue of duplicate licence under section 12;
 - (iv) the terms and conditions of a licence in accordance with which the business of a warehouseman shall be conducted under section 3 and the period for which the licence shall be valid under section 6;
 - (v) the amount of security and the manner of furnishing the same (including the form of bond) under clause (c) of section 5;
 - (vi) the conditions on or under which a duplicate of a licence may be issued;
 - (vii) the conditions (including disinfection of warehouses and the goods stored therein) which a warehouseman shall fulfill under sub-section (1) of section 14;
 - (viii) the books, accounts and records to be kept and maintained under section 19;

- (ix) the manner in which goods deposited in a warehouse shall be insured under sub-section (1) of section 20;
- (x) the rates at which charges for insurance shall be recoverable under sub-section (2) of section 20;
- (xi) the concessions which may be granted by a warehouseman to a co-operative society under section 21;
- (xii) the qualifications of, and grant of licences to weighers, samplers and graders, the form of application for licences, the fee payable in respect of them, and the period for which the licences may be granted to them, the form of certificates to be issued by them, the renewal of their licences, the conditions on which duplicate licences may be issued, and the conditions under which the licences may be suspended or revoked for the purposes of sections 24,25,26 and 29;
- (xiii) the form for the issue of a receipt under section 31 and the fee to be paid for the issue of a duplicate receipt and the conditions under which the duplicate receipt may be issued under section 33;
- (xiv) the publication of the grant, suspension and revocation of licences and the list of warehouseman and their warehouses;
- (xv) the charges to be made by a warehouseman for storing goods in his warehouses;
- (xvi) the manner of giving notices under this Act;
- (xvii) the manner of conducting a public auction for the sale of goods deteriorating or which are about to deteriorate in a warehouse and accounting for the proceeds of such sale by a warehouseman;
- (xviii) the classification of goods stored by a warehouseman;
- (xix) the standard weights, measures and gradation of goods, to be used in a warehouse;
- (xx) the procedure to be followed in proceedings before the Board of Arbitrators and the mode of executing their awards;
- (xxi) generally for the efficient conduct of the business of a warehouseman;
- (xxii) any other matter which is to be, or may be, prescribed.

(3) In making rules under this section, the State Government may provide that any person failing to comply with or contravening the provisions of any rules shall, on conviction, be punished with fine which may extend to one hundred rupees.

(4) The power to make rules under this section shall be subject to the condition of previous publication in the *Official Gazette*.

(5) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as possible after they are made, and shall be subject to rescission by the State Legislature or to such modifications as the Legislature may make during the session in which they are so laid, or the session immediately following.

(6) Any rescission or modifications so made by the State Legislature shall be published in the *Official Gazette*, and shall thereupon take effect.

Bom V of
1960.

42. (1) On the commencement of this Act, the Bombay Warehouses Act, 1959 in its application to the State of Gujarat shall stand repealed.

Repeal
and
savings.

(2) Notwithstanding such repeal of the said Act, anything done or any action taken (including any rule or order made, notification issued or appointment made) by or under that Act shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken by or under this Act and shall continue to be in force until superseded by anything done or any action taken under the provisions of this Act.

I of 1944.
52 of 1962.

43. Nothing in this Act shall apply to a warehouse appointed or licensed under the Central Excise and Salt Act, 1944 or the Customs Act, 1962 or any law corresponding thereto or to a warehouse belonging to or appointed by the Trustees of the Port of Gujarat.

Act not to
apply to
warehouses
under
Customs
Act, 1962,
etc.

SCHEDULE*[See section 2(c)]*

1. Fibres --
 - (1) Cotton (ginned and unginned).
 - (2) Raw Jute.
 2. Food-stuffs including edible oils.
 3. Oil-seeds.
 4. Tobacco.
 5. Gul.
 6. Vegetable oils.
 7. Cattle-fodder including oil-cakes and other concentrates.
 8. Seeds.
 9. Manures..
 10. Fertilizers.
 11. Agricultural implements.
-



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Vol. XLVII] FRIDAY, MARCH 31, 2006/CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Rule and Orders (Other than those published in Part I, I-A and I-L) made
by the Government of Gujarat under the Gujarat Acts.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the
31st March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 16 OF 2006.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 31st March, 2006).

AN ACT

to provide for registration of marriages in the State of Gujarat and for the
matters connected therewith or incidental thereto.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Gujarat Registration of Marriages Act, 2006. Short title, and commencement.
- (2) It extends to the whole of the State of Gujarat.
- (3) This section shall come into force at once and the remaining provisions shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

IV-Ex-16-1

16-1

Definitions.

2. In this Act, unless the context otherwise requires, -

(a) "to contract a marriage" means to solemnize or enter into a marriage under any law for the time being in force or by custom or usage in any form or manner;

(b) "marriage" includes re-marriage;

(c) "memorandum" means a memorandum of marriage referred to in sections 5 and 6;

(d) "priest" means any person who solemnizes a marriage;

(e) "prescribed" means prescribed by rules made under this Act;

(f) "register of marriages" means the register of marriages maintained under this Act;

(g) "Registrar" means the Registrar of Marriages appointed under this Act;

(h) "Registrar-General" means the Registrar-General of Births, Deaths and Marriages appointed for the State of Gujarat under the Births, Deaths and Marriages Registration Act, 1886.

VI of
1886.

Appointment of
Registrar of
Marriages.

3. (1) The State Government may, by general or special order, appoint, either by name or by virtue of their office, such number of persons as it thinks necessary, to be the Registrars of Marriages for such local areas as may be specified in the order, and one or more Registrar may be appointed for one or more such areas for carrying out the purposes of this Act.

(2) The Registrar shall exercise such powers and perform such duties as may be prescribed by or under this Act and shall work under the general supervision and control of the Registrar-General and the State Government.

Marriages to be
registered.

4. From the date of the coming into force of this Act, every marriage contracted in the State shall be registered in the manner provided in section 5 or, as the case may be, section 6.

Memorandum of
marriage.

5. The parties to a marriage shall prepare a memorandum in the Form specified in the Schedule and shall deliver or send by registered post the said memorandum in duplicate to the Registrar of the area where marriage is contracted, within a period of thirty days from the date of the marriage.

Memorandum of
marriage
submitted after
thirty days.

6. (1) A memorandum of a marriage may be submitted by the parties to the marriage to the Registrar of the area where marriage is contracted after the expiry of the period of thirty days specified in section 5.

(2) Nothing in sub-section (1) shall affect the liability of any person to any penalty under section 15, who has omitted or neglected to deliver or send the memorandum within the period of thirty days specified in section 5.

7. Every memorandum submitted under section 5 or 6 shall be signed by the parties to the marriage and by the priest and the witnesses and shall be accompanied by such fees as may be prescribed

Signature on memorandum and fees to be paid.

8. (1) Where the Registrar, before whom the memorandum is presented under section 5 or 6, on scrutiny of the documents submitted with the memorandum or, on the other facts noticed or brought to his notice, is satisfied or has reason to believe that,-

Power to refuse registration of marriage.

(a) the marriage between the parties is not performed in accordance with the personal law of the parties; or

(b) the identity of the parties or the witnesses or the persons testifying the identity of the parties and the solemnization of the marriage is not established beyond reasonable doubt; or

(c) the documents tendered before him do not prove the marital status of the parties,

he may, after hearing the parties and recording the reasons in writing, refuse to register the marriage and may-

(i) call upon the parties to produce such further information or documents as deemed necessary, for establishing the identity of the parties and the witnesses or correctness of the information or documents presented to him, or

(ii) if deemed necessary, also refer the papers to the local police station within whose jurisdiction the parties reside, for verification.

(2) Where on further verification as provided in sub-section (1), the Registrar is satisfied that there is no objection to register the marriage, he may register the same. If in the opinion of the Registrar, the marriage is not fit for registration, he may pass an order of refusal in writing, recording the reasons therefor and send the duplicate copy thereof to the Registrar-General.

9. (1) Any person aggrieved by the order of the Registrar refusing to register the marriage under section 8, may, within a period of thirty days from the date of receipt of such order, appeal to the Registrar-General in such manner and accompanied by such fees as may be prescribed.

Appellate power of Registrar-General.

(2) The Registrar-General, after giving an opportunity of being heard to the party concerned, pass an order, after recording the reasons in writing, directing the Registrar to register the marriage or confirming the order of the Registrar.

Appeal from
order under
section 9.

10. Any person aggrieved by the order of the Registrar-General made under section 9 may, within a period of thirty days from the date of the order, appeal against such order to the District Court within the local limits of whose jurisdiction the Registrar of Marriages has his office and the decision of the District Court on such appeal shall be final and thereupon the Registrar shall act in conformity with such decision.

Register of
marriages.

11. (1) The Registrar shall maintain a register of marriages contracted in the State in such form and in such manner as may be prescribed. On receipt of the memorandum of marriage under section 5 or 6, the Registrar shall file the same in the register and shall send the duplicate copy thereof to the Registrar-General.

(2) On registration of the marriage, the Registrar shall issue a certificate of registration of marriage to the parties in the prescribed form.

Register to be
open for public
inspection.

12. The register of marriages shall, at all reasonable times, be open to inspection and the certified extracts therefrom shall, on application, be given by the Registrar to the applicant on payment of such fees as may be prescribed.

Non registration
not to invalidate
marriage.

13. No marriage contracted in the State shall be deemed to be invalid solely by reason of the fact that it was not registered under this Act or that the memorandum was not delivered or sent to the Registrar or that such memorandum was defective or incorrect.

Responsibility of
employer, etc. of
verification of
marriage
registration
certificate.

14. No employer or a Government or Semi-Government Authority or Company or Public Sector Undertaking or Local Authority shall carry out any change in their office record or in any office documents, such as change in the marital status or change of nomination, of its employee or in their dealings with any person, customer or client unless the employee or, as the case may be, the applicant, applying for carrying out or recording of such change, submits a certified copy of the certificate of registration of marriage granted under section 11 or granted under any other law for the time being in force.

Penalty for
neglecting to
comply with
provisions of
section 5 or for
making false
statement in
memorandum.

15. Any person who -

(a) omits or neglects to deliver or send the memorandum as required by section 5; or

(b) makes any statement in the memorandum which is false in any material particular, and which he knows or has reason to believe to be false,

shall, on conviction, be punished with fine which may extend to one thousand rupees.

16. The Registrar who wilfully fails to file the memorandum pursuant to section 5 or 6 shall, on conviction, be punished with imprisonment for a term which may extend to three months or with fine which may extend to one thousand rupees or with both.

Penalty for failing to file memorandum.

17. Any person secreting, destroying or dishonestly or fraudulently altering the register of marriage or any part thereof shall, on conviction, be punished with imprisonment for a term which may extend to two years or with fine which may extend to ten thousand rupees or with both.

Penalty for secreting, destroying or altering register.

18. No prosecution for an offence punishable under this Act shall be instituted except by an officer authorised by the Registrar-General by general or special order, in this behalf.

Sanction for prosecution.

XLV of 1860.

19. Every Registrar while acting or purporting to act in pursuance of the provisions of this Act or rules made there under, be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Registrar to be public servant.

20. No suit, prosecution or other legal proceeding shall lie against the Registrar or any employee subordinate to him for anything which is in good faith done or purporting to be done under this Act or rules made there under.

Indemnity to persons acting under this Act.

21. (1) The State Government may, by notification in the *Official Gazette*, and subject to the previous publication, make rules for carrying out the purposes of this Act.

Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely: -

- (a) the powers and duties of the Registrar under section 3;
- (b) the form and the manner in which register of marriages and records required to be maintained and the form of certificate of registration of marriage to be issued under section 11;
- (c) the custody in which the register and records are to be kept and the preservation of such registers and records;
- (d) the fees to be paid under section 7 and 12;
- (e) creating awareness for registration of marriages;
- (f) any other matter which may be or requires to be prescribed.

(3) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as possible after they are made and shall be subject to rescission by the State Legislature or to such modifications

IV-Ex 16-2

as the State Legislature may make during the session in which they are so laid or the session immediately following.

(4) Any rescission or modification so made by the State Legislature shall be published in the *Official Gazette*, and shall thereupon take effect.

Provisions of this Act to be in addition to and not in derogation of other laws.

22. The provisions of this Act are in addition to and not in derogation of any other law for the time being in force

Power of State Government to give directions.

23. The State Government may, from time to time, issue such directions not inconsistent with the provisions of this Act, to the Registrar and to the Registrar-General, as it may think fit in this regard, for the effective and smooth implementation of the provisions of this Act, and the Registrar and the Registrar-General shall comply with such directions.

Power to remove difficulties.

24. (1) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the *Official Gazette*, make such provisions not inconsistent with the provisions of this Act, as may be necessary for removing the difficulty:

Provided that no order under sub-section (1) shall be made after the expiry of two years from the date on which this Act comes into force.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before the State Legislature.

Repeal and savings.

25. (1) The Bombay Registration of Marriages Act, 1953 is hereby repealed. V of 1954.

(2) Nothing in this Act shall affect, -

- (a) the marriages duly contracted and registered under the repealed Act;
- (b) anything done or any action taken or any extracts of register given under the repealed Act; or
- (c) any rules made or any register of marriages maintained under the repealed Act until they are rescinded or modified.

SCHEDULE FORM

(See section 5)

MEMORANDUM OF MARRIAGE

1. Date of Marriage.
2. Place of marriage (with sufficient particulars to locate the place).
3. (a) Full name of the bridegroom.
 (b) His age. (Attach true copy of birth registration certificate or affidavit in the prescribed form)
 (c) Religion.
 (d) Usual place of residence. ☐
 (e) Address. ☐
 (f) Status of the bridegroom at the time of marriage, whether ☐
 (Please ☒ tick whichever is applicable). ☐

unmarried
 widower
 divorced
 married and
 if so, how
 many wives
 are alive.
- (g) Signature of the bridegroom with date.
4. (a) Full name of the bride.
 (b) Her age. (Attach true copy of birth registration certificate or affidavit in the prescribed form)
 (c) Religion.
 (d) Usual place of residence.
 (e) Address. ☐
 (f) Status of the bride at the time of marriage whether ☐
 (Please ☒ tick whichever is applicable). ☐

unmarried
 widow
 divorced.
- (g) Signature of the bride with date.
5. (a) Full name of the father or mother or guardian of the bridegroom.
 (b) Age.
 (c) Usual place of residence.
 (d) Address.
6. (a) Full name of the father or mother or guardian of the bride.
 (b) Age.
 (c) Usual place of residence.
 (d) Address.
7. (a) Full name of the priest.
 (b) Age.
 (c) Usual place of residence.
 (d) Address.
 (e) Signature of the priest with date.

8. (1) (a) Full name of first witness.
(b) Age.
(c) Address.
(d) Signature with date.
- (2) (a) Full name of second witness.
(b) Age.
(c) Address.
-



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVIII] FRIDAY, MARCH 31, 2006 / CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of Gujarat Legislature and Ordinance Promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 17 OF 2006.

(First published, after having received the assent of the Governor in the
"Gujarat Government Gazette", on the 31st March, 2006).

AN ACT

to repeal the Gujarat Tax on Luxury Commodities Act, 1995.

It is hereby enacted in the Fifty-seventh Year of the Republic of India
as follows:-

1. This Act may be called the Gujarat Tax on Luxury Commodities (Repeal) Act, 2006. Short title.
2. (1) The Gujarat Tax on Luxury Commodities Act, 1995 is hereby repealed. Repeal and savings.
- (2) Notwithstanding such repeal, any amount of tax collected by the stockists, prior to the repeal of the Act, shall be paid by such stockists into the Government treasury.

Guj. 14 of
1995.



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII] FRIDAY, MARCH 31, 2006 / CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of Gujarat Legislature and Ordinance Promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 18 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31st March, 2006).

AN ACT

further to amend the Gujarat Infrastructure Development Act, 1999.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Gujarat Infrastructure Development (Amendment) Act, 2006.
- (2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.
2. In the Gujarat Infrastructure Development Act, 1999 (hereinafter referred to as "the principal Act"), in section 2, -

Short title and
commencement.

Amendment of
section 2 of Guj.
11 of 1999.

- (1) after clause (a), the following clause shall be inserted, namely :-

"(aa) "concession" means grant of financial assistance or conferment of right on Government property and public assets to a person other than the State Government, Government agency or specified Government agency, as per the terms specified in the concession agreement ;";

- (2) after clause (j), the following clause shall be inserted, namely :-

"(jj) "proposal" means a document which may include among others, details of the project, feasibility study or any other study, financial viability analysis and structuring of project and such other information as may be decided by the Board ;";

- (3) clause (q) shall be deleted.

Amendment of
section 4 of Guj.
11 of 1999.

3.

In the principal Act, in section 4, -

- (1) in sub-section (1), clause (b) shall be deleted ;

- (2) to sub-section (3), the following proviso shall be added, namely :-

"Provided that if the State Government, Government agency or, as the case may be, specified Government agency, is satisfied with the performance of the developer during the concession period, it may by order, extend the concession period on such terms and conditions as may be mutually agreed.";

- (3) in sub-section (4), for clause (a), the following clause shall be substituted, namely :-

"(a) The State Government may, by notification in *Official Gazette*, add to, amend or omit therefrom any other nature of agreement in Schedule II and on issue of such notification, the Schedule shall be deemed to have been amended accordingly."

Amendment
of section 5
of Guj. 11 of
1999

4.

In the principal Act, in section 5,-

- (1) in sub-section (1), -

(a) for the words "as may be prescribed", the words "as may be provided by the regulations" shall be substituted ;

(b) for the word "prescribed", the word "provided" shall be substituted;

(2) in sub-section (2), after the word and figures "section 10", the words, figures and letter "or section 10A" shall be inserted.

5. In the principal Act, in section 6, for clause (b), the following clause shall be substituted, namely: -

Amendment of --
section 6 of Guj.
11 of 1999.

" (b) financial assistance, either one time or in installments, not exceeding twenty per cent. of the cost of the project ;".

6. In the principal Act, in section 7, for the words " No concession agreement ", the words, figures and letter "Subject to the provisions of section 10A, no concession agreement " shall be substituted.

Amendment of
section 7 of Guj.
11 of 1999.

7. In the principal Act, in the section 8,-

Amendment of
section 8 of Guj.
11 of 1999.

(1) in sub-section (1), for the words and figures "direct negotiation as provided in section 10", the words, figures and letter "inviting comparative bids as provided in section 10 or by direct negotiation as provided in section 10A" shall be substituted;

(2) in sub-section (2), for the words " competitive bidding ", the words "competitive bidding, inviting comparative bids " shall be substituted.

8. In the principal Act, for section 9, the following section shall be substituted, namely :-

Substitution of
section 9 of Guj.
11 of 1999.

Selection of person by competitive public bidding.

" 9. On the acceptance of the recommendation of the Board made under sub-section (2) of section 5, the State Government, the Government agency or, as the case may be, the specified Government agency shall select a developer for the project through competitive public bidding in the manner as may be prescribed."

9. In the principal Act, in section 10,-

Amendment of
section 10 of Guj.
11 of 1999.

(1) for the existing marginal note, the following marginal note shall be substituted, namely:-

"Inviting comparative bids.";

(2) for sub-section (1), the following sub-section shall be substituted, namely :-

"(1) Where a proposal for undertaking a project and a proposed concession agreement prepared by a person are submitted to the State Government, the Government agency or a specified Government agency, it may,

(a) consider the proposal and the proposed concession agreement from all aspects (including technical and financial) and if necessary, modify the same in consultation with the person who has submitted the proposal and the proposed concession agreement; and

(b) submit the proposal and the proposed concession agreement to the Board, if –

(i) the cost of the project exceeds the limit provided by regulations under sub-section (1) of section 5, and

(ii) the undertaking of the project does not require financial assistance from the State Government, the Government agency or the specified Government agency.”;

(3) in sub-section (2), for the words "specified in", the words "prescribed under" shall be substituted.

Insertion of new
section 10A in
Guj. 11 of 1999.

10. After section 10, the following section shall be inserted, namely :-

Selection by
direct
negotiation.

“10A. (1) Notwithstanding anything contained in sections 9 and 10, a person other than the State Government, Government agency or specified Government agency, may submit a proposal and proposed concession agreement for direct negotiation to the State Government, Government agency or the specified Government agency for any of the project specified in Schedule III.

(2) If the State Government, Government agency, or, as the case may be, the specified Government agency is satisfied that the project is of a nature specified in Schedule III, it may,-

(a) consider the proposal from all aspects (including technical and financial) and if necessary modify the same in consultation with the person who has submitted the proposal and the proposed concession agreement, and

(b) submit the proposal and the proposed concession agreement to the Board, if the cost of the project exceeds the limit provided by the regulations.

(3) On acceptance of the recommendation of the Board made under sub-section (2) of section 5, the State Government, Government agency or, as the case may be, the specified Government agency may enter into a concession agreement with a person who has submitted the proposal under sub-section (1)."

11. In the principal Act, in section 16,-

(1) for sub-section (1), the following sub-section shall be substituted, namely :-

Amendment of
section 16 of Guj.
11 of 1999.

"(1) The State Government may, by notification in the *Official Gazette*, add to, amend or omit therefrom any project in Schedule I or Schedule III which falls within the executive power of the State and on issue of such notification, the Schedule I or, as the case may be, Schedule III shall be deemed to have been amended accordingly.";

(2) for the marginal note, the following shall be substituted, namely :-

" Power to amend Schedules I and III. "

12. In the principal Act, in section 37, in sub-section (2) -

Amendment of
section 37 of Guj.
11 of 1999.

(1) clauses (a) and (b) shall be deleted ;

(2) for clause (c), the following clauses shall be substituted, namely :-

"(c) the matters relating to competitive public bidding, inviting comparative bids and direct negotiation under sub-section (2) of section 8;

(cc) the manner in which the developer for the project shall be selected under section 9;"

Amendment of
section 38 of Guj.
11 of 1999.

13. In the principal Act, in section 38, in sub-section (2), before clause (a), the following clause shall be inserted, namely:-

" (aa) the amount of cost of a project exceeding which a proposal shall be submitted to the Board under sub-section (1) of section 5 and different amounts of costs for different nature of projects; "

Insertion of
new Schedule
III in Guj. 11
of 1999.

14. In the principal Act, after Schedule II, the following Schedule shall be added, namely:-

" SCHEDULE III

(See sub-section (1) of section 10A)

PROJECTS OF SPECIAL NATURE

1. A project which is innovative or involves proprietary technology or franchise which is exclusively available with the person globally.
2. A project wherein competitive public bidding as provided in section 9 has failed to select a developer.
3. A project to provide social services to the people including community services and public utilities.
4. An infrastructure project which is an essential link for another bigger infrastructure project owned or operated by the same person. "



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVIII] FRIDAY, MARCH 31, 2006 / CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of Gujarat Legislature and Ordinance Promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 19 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31st March, 2006).

AN ACT

to provide for registration of Professional Civil Engineers and for matters
connected therewith.

It is hereby enacted in the Fifty-seventh Year of the Republic of India
as follows:--

CHAPTER I PRELIMINARY

1. (1) This Act may be called the Gujarat Professional Civil
Engineers Act, 2006.

Short title,
extent and
commencement.

(2) It extends to the whole of the State of Gujarat.

(3) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Definitions.

2. In this Act, unless the context otherwise requires—

- (a) “Council” means the Gujarat Council of Professional Civil Engineers established under section 3;
- (b) “member” means a member of the Council;
- (c) “President” means the President of the Council;
- (d) “professional civil engineer” means a person whose name is for the time being entered in the register;
- (e) “recognised engineering institution” means any University established by law in India or other institution in India or outside India which imparts education in engineering and confers a degree or diploma in engineering and is by notification in the *Official Gazette*, recognised by the Council in consultation with the State Government;
- (f) “register” means the register of professional civil engineers maintained under section 16;
- (g) “registrar” means the registrar appointed under clause (a) of sub-section (1) of section 11;
- (h) “regulation” means a regulation made under section 35 by the Council;
- (i) “rules” means a rules made under section 34 by the State Government;
- (j) “Vice-President” means the Vice-President of the Council.

CHAPTER II

GUJARAT COUNCIL OF PROFESSIONAL CIVIL ENGINEERS

3. (1) With effect from such date as the State Government may, by notification in the *Official Gazette*, appoint in this behalf, there shall be established a Council to be called the Gujarat Council of Professional Civil Engineers.

Establishment
and composition
of Council.

(2) The Council shall be a body corporate by the name aforesaid having perpetual succession and a common seal, with power to acquire, hold or dispose of property, both movable and immovable and to contract and shall, by the said name sue or be sued.

(3) The Council shall consist of the following members, namely:--

(a) five professional civil engineers elected by professional civil engineers from amongst themselves,

(b) (i) one person to be appointed by the State Government in Urban Development and Urban Housing Department from amongst the engineers employed for not less than ten years in the Municipal Corporations of cities in the State constituted under the Bombay Provincial Municipal Corporations Act, 1949, *ex-officio*,

(ii) one person to be appointed by the State Government in the Roads and Buildings Department from amongst the engineers not below the rank of Chief Engineer employed in the Department and dealing with the subject of buildings, *ex-officio*,

(iii) one person to be appointed by the State Government in the Narmada, Water Resources and Water Supply and Kalpsar Department, from amongst the engineers not below the rank of Chief Engineer, employed in the Department *ex-officio*,

(iv) Chief Town Planner to the Government of Gujarat,
ex-officio,

(c) one person to be appointed by the Director of Technical Education, Gujarat State, from amongst the professors in the faculties of the civil engineering and applied mechanics of the Universities established by law in the State and the professors of colleges affiliated to such Universities, imparting education in civil engineering, *ex-officio*,

(d) two persons to be co-opted by the Council from among professional civil engineers.

(4) Notwithstanding anything contained in clause (a) of sub-section (3), the State Government may, pending the preparation of the register, nominate to the first Council, in consultation with the Institution of Engineers (India), persons who are eligible to appear in the examination for registration under section 14 and the persons so nominated shall hold office for such period not exceeding three years in the aggregate as the State Government may, by notification in the *Official Gazette*, specify.

(5) Notwithstanding anything contained in clause (d) of sub-section (3), the State Government may, pending preparation of the register, co-opt to the first Council persons who are eligible to appear in the examination for registration under section 14 and the persons so co-opted shall hold office for such period not exceeding three years in the aggregate as the State Government may, by notification in the *Official Gazette*, specify.

President and
Vice-President of
Council.

4. (1) The President and the Vice-President of the Council shall be elected by the members of the Council other than co-opted members from amongst themselves:

Provided that on the first constitution of the Council and until the President is elected, a member of the Council nominated by the State Government in this behalf shall discharge the functions of the President.

(2) An elected President or Vice-President of the Council shall hold office for a term of four years or till he ceases to be a member of the Council, whichever is earlier, but subject to his being a member of the Council, he shall be eligible for re-election:

Provided that—

(a) the President or the Vice-President may, by writing under his hand addressed to the Vice-President or the President, as the case may be, resign his office;

(b) the President or the Vice-President shall, notwithstanding the expiry of his term of four years, continue to hold office until his successor enters upon office.

(3) The President and the Vice-President shall exercise such powers and discharge such duties as may be prescribed by regulations.

5. (1) Elections under this Chapter shall be conducted in such manner as may be prescribed by rules.

Mode of
elections.

(2) Where any dispute arises regarding any such election, the matter shall be referred by the Council to a Tribunal appointed by the State Government by notification in the *Official Gazette*, in this behalf, and the decision of the Tribunal shall be final and shall not be called in question in any court:

Provided that no such reference shall be made except on an application made to the Council by an aggrieved party within thirty days from the date of the declaration of the result of the election.

(3) The expenses of the Tribunal shall be borne by the Council.

Term of office
and casual
vacancies.

6. (1) (a) Subject to the provisions of this section, an elected member shall hold office for a term of three years from the date of his election or until his successor has been duly elected, whichever is later.

(b) A member, co-opted under clause (d) of sub-section (3) of section 3, shall hold office for such term, not exceeding four years, as the Council may determine.

(2) An elected, nominated or co-opted member may, at any time, resign his membership by writing under his hand addressed to the President, or in his absence, to the Vice-President, and the seat of such member shall thereupon become vacant.

(3) A member shall be deemed to have vacated his seat—

- (i) if he is absent without excuse, sufficient in the opinion of the Council, from three consecutive ordinary meetings of the Council; or
- (ii) if he ceases to be a professional civil engineer referred to in clause (a) or (d) of sub-section (3) of section 3 or if he ceases to be a professor referred to in clause (c) of sub-section (3) of section 3.

(4) A casual vacancy in the Council shall be filled by fresh election, nomination or, as the case may be, co-option and the person so elected or nominated or co-opted to fill the vacancy shall hold office only for the remainder of the term for which the member whose place he takes was elected or nominated or co-opted.

(5) Members of the Council shall be eligible for re-election or re-nomination or re-co-option so however as not to exceed two consecutive terms.

7. (1) No act or proceeding of the Council shall be invalid merely by reason of –

Validity of act or proceeding of Council, not to be invalidated by reason of vacancy, etc.

- (a) any vacancy in, or defect in the constitution of, the Council, or
- (b) any defect in the election or nomination or co-option of a person acting as a member thereof, or
- (c) any irregularity in procedure not affecting the merits of the case.

8. A person shall not be eligible for election or nomination or co-option as a member of the Council if he --

Disqualifications.

- (a) is an undischarged insolvent; or
- (b) has been convicted by a Court in India for any offence and sentenced to imprisonment for not less than two years, and shall continue to be ineligible for a further period of five years since his release; or
- (c) is of unsound mind and stands so declared by a competent court.

9. (1) The Council shall meet at least once in every four months at such time and such place and shall observe such rules of procedure with regard to the transaction of business at its meetings as may be prescribed by regulations.

Meetings of Council.

(2) Unless otherwise prescribed by regulations, three members of the Council other than co-opted members shall form a quorum, and all the questions in a meeting of the Council shall be decided by a majority of the members present and voting.

(3) In the case of an equal division of votes, the President, or in his absence, the Vice-President or, in the absence of both, the member presiding over the meeting, shall have and exercise a second or casting vote.

(4) A co-opted member shall have the right to speak in and otherwise to take part in the proceedings of the Council but shall not be entitled to vote.

Fees and
allowances to
President, Vice-
President and
members.

10. The President, the Vice-President and other members of the Council shall be entitled to such fees and allowances as the Council may, with the previous sanction of the State Government, fix in this behalf.

Officers and
other employees
of Council.

11. (1) The Council shall—

- (a) appoint a Registrar who shall act as its Secretary and who may also act, if so decided by the Council, as its treasurer;
- (b) appoint such other officers and employees as the Council deems necessary to enable it to carry out its functions under this Act; and
- (c) with the previous sanction of the State Government, fix the pay and allowances and other conditions of service of officers and other employees of the Council.

(2) Notwithstanding anything contained in clause (a) of sub-section (1), for the first three years from the first constitution of the Council, the Registrar of the Council shall be a person appointed by the State Government who shall hold office during the pleasure of the State Government.

(3) All the persons appointed under this section shall be the employees of the Council.

Fund of Council.

12. (1) There shall be established a Fund, under the management and control of the Council, consist of all moneys received by the Council and out of which shall be met all expenses and liabilities properly incurred by the Council.

(2) The Council may invest any money for the time being standing to the credit of the Fund in any Government security or in any other security approved by the State Government.

(3) The Council shall keep proper accounts of the Fund distinguishing capital from revenue.

(4) The annual accounts of the Council shall be subject to audit by an auditor to be appointed annually by the Council.

(5) As soon as may be practicable at the end of each financial year, but not later than the thirtieth day of September of the year next following, the Council shall cause to be published in the *Official Gazette*, a copy of the audited accounts and the report of the Council for that year and copies of the said accounts and report shall be forwarded to the State Government.

(6) The Fund shall consist of—

(a) all moneys received from the State Government by way of grant;

(b) any sums received under this Act whether by way of fee or otherwise.

(7) All moneys standing at the credit of Council, which cannot immediately be applied, shall be deposited in any bank specified in the Second Schedule to the Reserve Bank of India Act, 1934.

13. Subject to the provisions of this Act, the Council shall perform the following functions, namely:--

Functions of
Council.

- (a) to manage the property of the Council;
- (b) to manage and control the fund established under sub-section (1) of section 12;
- (c) to keep proper accounts of the fund;
- (d) to hold examinations prescribed by regulations;
- (e) to cause to prepare and maintain a register of professional civil engineers;
- (f) to grant or refuse certificate of practice;

- (g) to levy and collect fees from examinees, civil engineers applying for registration, professional civil engineers and others;
- (h) to remove from the register the names of professional civil engineers and to restore to the register the names of professional civil engineers which have been removed ;
- (i) to prescribe standards of professional conduct and etiquette, and code of ethics for professional civil engineers;
- (j) to exercise disciplinary powers conferred by this Act, and
- (k) to perform such other functions as are laid down in this Act and in the rules and regulations.

CHAPTER III

REGISTRATION OF PROFESSIONAL CIVIL ENGINEERS

Registration of
Professional
Civil Engineers.

14. (1) A person –

- (a) on whom a Master degree in Civil Engineering is conferred by a recognised engineering institution and who possesses experience of working as a civil engineer for a period of not less than three years after such conferment, or
- (b) on whom a Bachelor degree in Civil Engineering is conferred by a recognised engineering institution and who possesses experience of working as a civil engineer for a period of not less than four years after such conferment, or
- (c) on whom a diploma in civil engineering is conferred by a recognised engineering institution and who possesses experience of working as a civil engineer for a period of not less than six years after such conferment, or

- (d) who possesses such other qualification as is recognised by the Council as being equivalent to the qualification mentioned in clause (a) or (b) and experience of working as a civil engineer for such period as may be prescribed by regulations,

shall be eligible to appear for such examination as may be prescribed by regulations, on payment of such fees as may be prescribed by rules, and held by the Council and on passing such examination, such person shall be entitled to have his name entered in the register.

- (2) Notwithstanding anything contained in sub-section (1), a person, who, having possessed any of the qualifications mentioned in clauses (a) to (d) of that sub-section, possesses at the commencement of this Act experience of working as a civil engineer for a period of not less than fifteen years, shall be entitled to have his name entered in the register during the period of two years from such commencement if the Council, on verification of his qualifications and experience in such manner as may be prescribed by regulations, is satisfied about the same.

- (3) Every person entitled under sub-section (1) or (2) to have his name entered in the register shall have his name entered in the register on application being made and granted in such manner as may be prescribed by regulations and on payment of such fees not exceeding twenty thousand rupees as may be prescribed by rules.

- (4) Any person whose application to have his name entered in register is rejected may, within three months of the date of such rejection of the application, appeal to the State Government and the decision of the State Government in such appeal shall be final and shall not be called in question in any court.

- (5) Upon entry in the register of a name under this section, the Registrar shall issue a certificate of practice in such form as may be prescribed by rules.

Certificate of
practice.

15. (1) No person whose name is entered in the register shall be entitled to practice as a professional civil engineer unless he has obtained from the Council a certificate of practice.

(2) Every such person shall pay such annual fee not exceeding twenty thousand rupees as may be prescribed by rules and such fee shall be payable on or before the 1st day of April in each year.

Preparation and
maintenance of
register.

16. (1) The Council shall, upon its constitution, cause to prepare a register of professional civil engineers in the State and maintain the same in accordance with the provisions of this Act.

(2) The register shall include the following particulars, namely:--

(a) the full name with date of birth, nationality and residential and professional address of the professional civil engineer;

(b) the date on which his name is registered in the register;

(c) his qualifications and the date on which he obtained those qualifications and the authority which conferred it; and

(d) such further particulars as may be prescribed by rules.

Removal of
name from
Register.

17. (1) The Council may, by order, remove from the register the name of any professional civil engineer--

(a) from whom a request has been received to that effect, or

(b) who has died since the last publication of the register.

(2) Subject to the provisions of this section, the Council may order that the name of any professional civil engineer shall be removed from the register where it is satisfied, after giving him a reasonable opportunity of being heard and after such further inquiry, if any, as it may think fit to make--

- (a) that his name has been entered in the register by error or on account of misrepresentation or suppression of a material fact; or
- (b) that he has been convicted of any offence which, in the opinion of the Council, involves moral turpitude or has been guilty of any infamous conduct in any professional respect or has violated standards of professional conduct and etiquette or the code of ethics which, in the opinion of the Council, renders him unfit to be kept in the register;
- (c) that he is an undischarged insolvent; or
- (d) that he has been adjudged by a competent court to be of unsound mind.

(3) An order under sub-section (2) may direct that any professional civil engineer whose name is ordered to be removed from the register shall be ineligible for registration under this Act either permanently or for such period as may be specified.

(4) A person aggrieved by an order under sub-section (2) of this section or sub-section (2) of section 23 may, within sixty days from the communication to him of such order, appeal to the State Government and the decision of the State Government in such appeal shall be final and shall not be called in question in any court.

(5) An order under sub-section (2) shall not take effect until the expiry of three months from the date thereof or until an appeal under sub-section (4) is disposed of, whichever date is later.

18. A person whose name has been removed from the register under sub-section (1) or sub-section (2) of section 17, or sub-section (2) of section 23, or where such person is dead, his legal representative, as defined in clause (11) of section 2 of Code of Civil Procedure, 1908, shall forthwith surrender his

Surrender of
certificate.

certificate of practice to the Registrar and the name so removed shall be published in the *Official Gazette*.

Restoration of
name to register.

19. The Council may, at any time for reasons appearing to it to be sufficient and subject to the approval of the State Government, order that upon payment of such fee as may be prescribed by rules, the name of the person removed from the register shall be restored thereto.

Issue of
duplicate
certificates.

20. Where it is shown to the satisfaction of the Registrar that a certificate of practice has been lost or destroyed, the Registrar may, on payment of such fee as may be prescribed by rules, issue a duplicate certificate in such form as may be prescribed by rules.

Printing of
register.

21. As soon as may be after the 1st day of April in each year, the Registrar shall cause to print copies of the register as it stood on the said date and such copies shall be made available to persons applying therefore on payment of such fee as may be prescribed by rules and shall be evidence that on the said date the persons whose names are entered therein were professional civil engineers.

CHAPTER IV

MISCONDUCT

Professional
conduct.

22. (1) The Council may by regulations prescribe standards of professional conduct and etiquette and a code of ethics for professional civil engineers.

(2) The regulations made by the Council under sub-section (1) may specify which violations thereof shall constitute infamous conduct in any professional respect, that is to say, professional misconduct, and such provisions shall have effect notwithstanding anything contained in any law for the time being in force.

23. (1) When on receipt of a complaint made to it, the Council is *prima facie* of opinion that any professional civil engineer has been guilty of professional misconduct which, if proved, would render him unfit to practice as a professional civil engineer, the Council may hold an inquiry in such manner as may be prescribed by rules.

Procedure in inquiries relating to misconduct.

(2) If after holding the inquiry under sub-section (1) and giving him an opportunity of being heard, the Council is of the opinion that the professional civil engineer has been guilty of professional misconduct, it may, by order, reprimand the said professional civil engineer or suspend him from practice as a professional civil engineer or remove his name from the register or pass such other order as it thinks fit.

CHAPTER V MISCELLANEOUS

24. (a) If any person whose name is not for the time being entered in the register, falsely represents that it is so entered, or uses in connection with his name or title any words or letters reasonably calculated to suggest that his name is so entered, or

Penalty for falsely claiming to be registered.

(b) if any person being registered as a professional civil engineer but not having a certificate of practice represents that he is in practice or practices as a professional civil engineer,

he shall be punishable with fine which may extend to five thousand rupees.

25. (1) After the expiry of six months from the date of the preparation of the register, no person other than a registered professional civil engineer, or a firm of professional civil engineers shall use the title and style of professional civil engineer.

Prohibition against use of title.

(2) If any person contravenes the provisions of sub-section (1), he shall be punishable on first conviction with fine which may extend to five lakh rupees and on any subsequent conviction with imprisonment which may extend to six months or with fine not exceeding ten lakh rupees or with both.

Unqualified
persons not to
certify engineering
designs.

26. (1) Notwithstanding anything contained in any law for the time being in force, after the expiry of two years from the commencement of this Act, no person shall certify an engineering design of-

- (a) a building the plinth area of which exceeds one hundred and forty square meters; or
- (b) a building the height of which exceeds the normal height of a building having the ground floor and first floor; or
- (c) a building which does not have load bearing type masonry structure; or
- (d) a building which is a part of a larger housing project comprising not less than three buildings, notwithstanding the plinth area of such building is one hundred and forty square meters, or less than one hundred and forty square meters;

unless he is a professional civil engineer.

(2) Any person contravening the provisions of sub-section (1) shall, without prejudice to any other proceedings which may be taken against him, be punishable with fine which may extend on first conviction to five thousand rupees and on any subsequent conviction with imprisonment which may extend to six months or with fine not exceeding ten thousand rupees or with both.

Failure to
surrender
certificate of
practice.

27. If any person whose name has been removed from the register fails without sufficient cause forthwith to surrender his certificate of practice, he shall be punishable with fine which may extend to fifty thousand rupees, and in the case of a continuing failure, with an additional fine which may extend to ten thousand rupees for each day after the first during which he has persisted in the failure.

Cognisance of
offences.

28. (1) No Court shall take cognisance of any offence punishable under this Act, except upon complaint made by order of the Council or a person authorised in this behalf by the Council.

(2) No Magistrate other than a Metropolitan Magistrate or a Magistrate of the first class shall try any offence punishable under this Act.

29. Notwithstanding anything contained in any law for the time being in force, after the expiry of two years from the commencement of this Act, the State Government or any of its officers or a Local Authority or any of its officers or an Area Development Authority or Urban Area Development Authority constituted under the Gujarat Town Planning and Urban Development Act, 1976 or any of its officers shall not permit construction of a building falling under any of the clauses (a) to (d) of sub-section (1) of section 26 unless the engineering design of the building is certified by a professional civil engineer.

Authority not to permit construction unless engineering design is certified by professional civil engineer.

30. (1) The Council shall furnish such reports, copies of the minutes and other information to the State Government as the Government may require.

Information to be furnished by Council and publication thereof.

(2) The State Government may publish, in such manner as it may think fit, any report, copy or other information furnished to it under this section.

31. No suit, prosecution or other legal proceeding shall lie against the State Government, the Council or any member of the Council, or officers and other employees of the Council for anything which is in good faith done or intended to be done under this Act or any rule or regulation made thereunder.

Protection of action taken in good faith.

32. The members of the Council and officers and other employees of the Council shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

Members of Council and officers and employees to be public servants.

33. (1) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the *Official Gazette*, make such provision, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

Power to remove difficulties.

Provided that no such order shall be made under this section after the expiry of two years from the date of commencement of this Act.

(2) Every order made under this section shall, as soon as may be after it is made, be laid before the State Legislature.

Power to make
rules.

34. (1) The State Government may, by notification in the *Official Gazette*, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:--

- (a) the manner in which the elections under Chapter II shall be conducted, the terms and conditions of service of the member of the Tribunal appointed under sub-section (2) of section 5 and the procedure to be followed by the Tribunal;
- (b) the fee to be paid under sub-sections (1) and (3) of section 14, sub-section (2) of section 15 and sections 19, 20 and 21;
- (c) the form in which a certificate of practice is to be issued under sub-section (5) of section 14;
- (d) further particulars to be included in the register under clause (d) of sub-section (2) of section 16;
- (e) the form in which a duplicate certificate is to be issued under section 20;
- (f) the fee for supplying printed copies of the register under section 21;
- (g) the manner in which the Council shall hold an inquiry under sub-section (1) of section 23;

(h) any other matter which is to be or may be provided by rules under this Act.

(3) The power to make rules conferred by this section shall be subject to the condition of the rules being made after previous publication.

(4) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as may be after they are made and shall be subject to rescission by the State Legislature or to such modifications as the State Legislature may make during the session in which they are so laid or the session immediately following.

(5) Any rescission or modification so made by the State Legislature shall be published in the *Official Gazette*, and shall thereupon take effect.

35. (1) The Council may, with the approval of the State Government, make regulations not inconsistent with the provisions of this Act or the rules made thereunder, to carry out the purposes of this Act.

Power to make regulations.

(2) In particular and without prejudice to the generality of the foregoing power, such regulations may provide for—

- (a) the management of the property of the Council;
- (b) the powers and duties of the President and the Vice-President under sub-section (3) of section 4;
- (c) the summoning and holding of meetings of the Council, the times and places at which such meetings shall be held; the conduct of business there at and the number of persons necessary to constitute a quorum under section 9;

- (d) the period of experience of working as a civil engineer to be possessed by a person for being eligible to appear at the examination under clause (d) of sub-section (1) of section 14;
 - (e) the examination in which persons referred to in clauses (a) to (d) of the said sub-section (1) of section 14 shall be eligible to appear;
 - (f) the manner in which the qualifications and experience shall be verified by the Council under sub-section (2) of section 14;
 - (g) the manner in which an application is to be made and granted under sub-section (3) of section 14;
 - (h) the standards of professional conduct and etiquette and a code of ethics to be observed by the professional civil engineer under section 22;
 - (i) any other matter which is to be or may be provided by regulations under this Act.
-



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII] FRIDAY, MARCH 31, 2006 / CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of Gujarat Legislature and Ordinance Promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 20 OF 2006.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 31st March, 2006).

AN ACT

to repeal the Bombay Relief Undertakings (Special Provisions) Act, 1958, in
its application to the State of Gujarat.

It is hereby enacted in the Fifty-seventh Year of the Republic of India
as follows:-

1. This Act may be called the Bombay Relief Undertakings (Special Provisions) (Gujarat Repeal) Act, 2006. Short title.
2. The Bombay Relief Undertakings (Special Provisions) Act, 1958, in its application to the State of Gujarat is hereby repealed. Repeal.

Bom. XCVI
of 1958.



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII] FRIDAY, MARCH 31, 2006 / CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of Gujarat Legislature and Ordinance Promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 21 OF 2006.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 31st March, 2006).

AN ACT

further to amend the Gujarat Agricultural Produce Markets Act, 1963.

It is hereby enacted in the Fifty-seventh Year of the Republic of India
as follows:-

1. (1) This Act may be called the Gujarat Agricultural Produce Markets (Amendment) Act, 2006. Short title.

2. In the Gujarat Agricultural Produce Markets Act, 1963 (hereinafter referred to as "the principal Act"), in section 2, in clause (i), for the words, "agriculture, horticulture and animal husbandry", the words "agriculture and horticulture" shall be substituted. Amendment of section 2 of Guj. XX of 1964.

3. In the principal Act, in section 11, in sub-section (1), in clause (i), for the brackets and words "(other than co-operative marketing societies)", the brackets and words "(other than co-operative marketing societies and milk produce co-operative societies)" shall be substituted. Amendment of section 11 of Guj. XX of 1964.

Amendment of
Schedule to Guj.
XX of 1964.

4. In the principal Act, in the Schedule, the heading "IX. Animal Husbandry Products" and the items specified in entries (1) to (9) thereunder shall be deleted.
-



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII] FRIDAY, MARCH 31, 2006 / CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of Gujarat Legislature and Ordinance Promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 22 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31st March, 2006).

AN ACT

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Gujarat for the services of the financial year ending on the thirty-first day of March, 2007.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows :-

- | | |
|--|--|
| <p>1. This Act may be called the Gujarat Appropriation Act, 2006.</p> <p>2. From and out of the Consolidated Fund of the State of Gujarat, there may be withdrawn sums not exceeding those specified in column 3 of the Schedule hereto annexed amounting in the aggregate to the sum of thirty-seven thousand eight hundred ten crore, seventeen lakhs, ninety-eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2006-07 in respect of the services and purposes specified in column 2 of the Schedule.</p> <p>3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Gujarat by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.</p> | <p>Short title.</p> <p>Withdrawal of
Rs.
3,78,10,17,98,000
from and out of
the Consolidated
Fund of the
State of Gujarat
for the financial
year 2006-2007.</p> <p>Appropriation.</p> |
|--|--|

SCHEDULE

(see sections 2 and 3)

No. of Vote / Appro- priation	Services and Purposes		Sums not exceeding		
			Voted	Charged on the Consolidated Fund	Total
1	2		Rs.	Rs.	Rs.
1	Agriculture and Co-operation Department	Revenue	115557000		115557000
2	Agriculture	Revenue	4085105000		4085105000
		Capital	96750000		96750000
3	Minor Irrigation, Soil Conservation and Area Development	Revenue	560470000		560470000
		Capital	10000		10000
4	Animal Husbandry and Dairy Development	Revenue	906600000		906600000
5	Co-operation	Revenue	448031000		448031000
		Capital	150499000		150499000
6	Fisheries	Revenue	615045000		615045000
		Capital	50000000		50000000
7	Other Expenditure pertaining to Agriculture and Cooperation Department	Capital	10910000		10910000
8	Education Department	Revenue	31850000		31850000
9	Education	Revenue	44020038000	1331620000	45351658000
		Capital	1332233000		1332233000
10	Other Expenditure pertaining to Education Department	Revenue	12040000		12040000
		Capital	234045000		234045000

1	2		3		
			Rs.	Rs.	Rs.
11	Energy and Petro-Chemicals Department	Revenue	21638000		21638000
12	Tax Collection Charges (Energy and Petrochemicals Department)	Revenue	62795000		62795000
13	Energy Projects	Revenue	17886106000		17886106000
		Capital	5629770000		5629770000
14	Other Expenditure pertaining to Energy and Petro-Chemicals Department	Revenue	1500000		1500000
		Capital	1200000		1200000
15	Finance Department	Revenue	71500000		71500000
		Capital	900000		900000
16	Tax Collection Charges (Finance Department)	Revenue	867414000		867414000
17	Treasury and Accounts Administration	Revenue	418765000		418765000
18	Pension and Other Retirement Benefits.	Revenue	16233150000	1000000	16234150000
19	Other Expenditure pertaining to Finance Department	Revenue	12695831000		12695831000
		Capital	2020595000	100000	2020695000
20	Repayment of debt pertaining to Finance Department and its Servicing	Revenue		67942950000	67942950000
		Capital		33793333000	33793333000
21	Food, Civil Supplies and Consumer Affairs Department	Revenue	82285000		82285000

1	2	3	Rs.	Rs.	Rs.
22	Civil Supplies	Revenue	1363825000		1363825000
23	Food	Revenue	141305000		141305000
		Capital	6800000		6800000
24	Other Expenditure pertaining to Food, Civil Supplies and Consumer Affairs	Capital	3100000		3100000
25	Department Forest and Environment	Revenue	27000000		27000000
26	Department Forest	Revenue	1261575000		1261575000
		Capital	830100000		830100000
27	Environment	Revenue	31000000		31000000
28	Other Expenditure pertaining to Forest and Environment	Capital	7160000		7160000
29	Department Governor	Revenue		25330000	25330000
30	Council of Ministers	Revenue	31081000		31081000
31	Election	Revenue	243509000		243509000
32	Public Service Commission	Revenue	10070000	26600000	36670000
33	General Administration Department	Revenue	255094000		255094000
34	Economic Advice and Statistics	Revenue	76785000		76785000
35	Other Expenditure pertaining to General Administration Department	Revenue	2262675000	2025000	2264700000
		Capital	14470000		14470000

1	2		Rs.	3	Rs.
36	State Legislature	Revenue	108030000	1584000	109614000
37	Loans and Advances to Government Servants in Gujarat Legislature Secretariat	Capital	3107000		3107000
38	Health and Family Welfare Department	Revenue	80300000		80300000
39	Medical and Public Health	Revenue	8224219000		8224219000
		Capital	245379000		245379000
40	Family Welfare	Revenue	1801684000		1801684000
41	Other Expenditure pertaining to Health and Family Welfare Department	Revenue	1400000		1400000
		Capital	11000000		11000000
42	Home Department	Revenue	126778000		126778000
43	Police	Revenue	8366273000		8366273000
44	Jails	Revenue	296499000		296499000
45	State Excise	Revenue	51145000		51145000
46	Other Expenditure pertaining to Home Department	Revenue	466228000	300000	466528000
		Capital	1839770000		1839770000
47	Industries and Mines Department	Revenue	58786000		58786000
48	Stationery and Printing	Revenue	359948000		359948000
49	Industries	Revenue	2338982000		2338982000
		Capital	1258750000		1258750000

1	2	3	Rs.	Rs.	Rs.
50	Mines and Minerals	Revenue	232389000		232389000
51	Tourism	Revenue	1047039000		1047039000
52	Other Expenditure pertaining to Industries and Mines	Revenue	558950000		558950000
	Department Information and Broadcasting	Capital	16010000		16010000
53	Department Information and Broadcasting	Revenue	5675000		5675000
54	Department Information and Publicity	Revenue	239390000		239390000
55	Other Expenditure pertaining to Information and Broadcasting	Revenue	31380000		31380000
	Department Labour and Employment	Capital	5100000		5100000
56	Department Labour and Employment	Revenue	34520000		34520000
57	Department Labour and Employment	Revenue	1256523000		1256523000
58	Other Expenditure pertaining to Labour and Employment	Capital	5260000		5260000
59	Legal Department	Revenue	39482000		39482000
60	Administration of Justice	Revenue	1388051000	185092000	1573143000
61	Other Expenditure pertaining to Legal Department	Revenue	150216000		150216000
		Capital	32015000		32015000
62	Legislative and Parliamentary Affairs Department	Revenue	20660000		20660000

1	2	3	Rs.	Rs.	Rs.
63	Other Expenditure pertaining to Legislative and Parliamentary Affairs Department	Capital	1500000		1500000
64	Narmada, Water Resources, Water Supply and Kalpsar Department	Revenue	51165000		51165000
65	Narmada Development Scheme	Capital	23530257000		23530257000
66	Irrigation and Soil Conservation	Revenue	3437360000		3437360000
		Capital	10134400000		10134400000
67	Water Supply	Revenue	1395600000		1395600000
		Capital	6060200000		6060200000
68	Other Expenditure pertaining to Narmada, Water Resources, Water Supply and Kalpsar Department	Capital	67980000		67980000
69	Panchayats, Rural Housing and Rural Development Department	Revenue	33170000		33170000
70	Community Development	Revenue	3644148000		3644148000
71	Rural Housing and Rural Development	Revenue	3235520000	1604200000	4839720000
72	Compensation and Assignments	Revenue	620895000		620895000
73	Other Expenditure pertaining to Panchayats, Rural Housing and Rural Development Department	Revenue	1164285000		1164285000
		Capital	71920000		71920000

1	2		3	
			Rs.	Rs.
74	Transport	Revenue	3839710000	3839710000
		Capital	1150000000	1150000000
75	Other	Revenue	7551000	7551000
	Expenditure	Capital	700000	700000
	pertaining to			
	Ports and			
	Transport			
	Department			
76	Revenue	Revenue	146180000	146180000
	Department			
77	Tax Collection	Revenue	657507000	657507000
	Charges			
	(Revenue			
	Department)			
78	District	Revenue	805565000	805565000
	Administration			
79	Relief on	Revenue	3389336000	3389336000
	account of			
	Natural	Capital	6560700000	6560700000
	Calamities			
80	Dangs District	Revenue	204048000	204048000
81	Compensation	Revenue	356930000	1310000 358240000
	and			
	Assignments	Capital	4100000	200000 4300000
82	Other	Revenue	16820000	16820000
	Expenditure			
	pertaining to	Capital	5110000	5110000
	Revenue			
	Department			
83	Roads and	Revenue	63170000	63170000
	Buildings			
	Department			
84	Non-	Revenue	2598193000	1000000 2599193000
	Residential			
	Buildings	Capital	1784329000	1784329000
85	Residential	Revenue	997121000	997121000
	Buildings			
		Capital	231503000	231503000
86	Roads and	Revenue	6740212000	6740212000
	Bridges	Capital	8517401000	8517401000
87	Gujarat	Revenue	80285000	80285000
	Capital			
	Construction	Capital	230800000	230800000
	Scheme			

1	2		3		
			Rs.	Rs.	Rs.
88	Other Expenditure pertaining to Roads and Buildings	Revenue	109795000		109795000
	Department Science and Technology	Capital	59175000		59175000
89	Department Science and Technology	Revenue	397640000		397640000
90	Other Expenditure pertaining to Science and Technology	Revenue	482195000		482195000
	Department Social Justice and Empowerment	Capital	102265000		102265000
91	Department Social Security and Welfare	Revenue	26535000		26535000
92		Revenue	3043707000	9800000	3053507000
		Capital	59191000		59191000
93	Welfare of Scheduled Tribes	Revenue	805897000		805897000
		Capital	17500000		17500000
94	Other Expenditure pertaining to Social Justice and Empowerment	Capital	7255000		7255000
95	Department Special Component Plan for Scheduled Castes	Revenue	3358114000		3358114000
		Capital	449800000		449800000
96	Tribal Area Sub-Plan	Revenue	11095973000		11095973000
		Capital	4026245000		4026245000
97	Sports, Youth and Cultural Activities Department	Revenue	22385000		22385000
98	Youth Services and Cultural Activities	Revenue	364867000		364867000

1	2	3			
			Rs.	Rs.	Rs.
99	Other Expenditure pertaining to Sports, Youth and Cultural Activities Department	Capital	2015000		2015000
100	Urban Development and Urban Housing Department	Revenue	17795000		17795000
101	Urban Housing Department	Revenue	5390000	651739000	657129000
102	Urban Development	Revenue	6833843000		6833843000
		Capital	1000000		1000000
103	Compensation, Assignment and Tax Collection Charges	Revenue	926025000	320103000	1246128000
104	Other Expenditure pertaining to Urban Development and Urban Housing Department	Revenue	7435000		7435000
		Capital	3515000		3515000
105	Women and Child Development Department	Revenue	7955000		7955000
106	Other Expenditure pertaining to Women and Child Development Department	Revenue	2148904000	5500000	2154404000
		Capital	50806000		50806000
Total:		Revenue	195263412000	72110153000	267373565000
		Capital	76934600000	33793633000	110728233000
Grand Total :			272198012000	105903786000	378101798000



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII]

FRIDAY, MARCH 31, 2006/CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 23 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette"; on the 31st March, 2006.)

AN ACT

further to amend the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2006.

Short title and
commencement.

(2) It shall come into force on such date as the State Government may by notification in the *Official Gazette*, appoint.

2. In the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (hereinafter referred to as "the principal Act"), in section 2,-

Amendment of
section 2 of
President's Act No.
11 of 1976.

(1) after clause (e), the following clause shall be inserted, namely :-
"(ee) "prescribed authority" means an officer appointed under sub-section (1) of section 12;"

(2) in clause (i), for the words and figures "Gujarat Sales Tax Tribunal constituted under section 28 of the Gujarat Sales Tax Act, 1969", the words and figures "Tribunal constituted under section 19 of the Gujarat Value Added Tax Act, 2003" shall be substituted.

President's
Act No. 11 of
1976.

Guj. 1 of
1970.

Guj. 1 of
2005.

Amendment of
section 9 of
President's Act
No. 11 of 1976.

3. In the principal Act, in section 9, in sub-section (1), for the words "two per cent.", the words "one and a half per cent." shall be substituted.

Amendment of
section 11 of
President's Act
No. 11 of 1976.

4. In the principal Act, in section 11, in sub-section (2), in clause (i), the brackets and words "(hereinafter in this section referred to as "the said Code")" shall be added at the end.

Amendment of
section 12 of
President's Act
No. 11 of 1976.

5. In the principal Act, in section 12,-

(1) in sub-section (2),-

(a) for the words and figures "section 28 of the Gujarat Sales Tax Act, 1969", the words and figures "section 19 of the Gujarat Value Added Tax Act, 2003" shall be substituted;

Guj. I of
1970.

Guj. I of
2005.

(b) for the figures "28", the figures "19" shall be substituted;

(2) in sub-section (3), for the words "District Panchayat", the word "Panchayat" shall be substituted;

(3) in sub-section (4), for the word, "officer", the words "officer or employee" shall be substituted;

(4) after sub-section (4), the following sub-section shall be inserted, namely :-

"(4A) The amount of tax collected by the Collecting Agent shall be credited to the Consolidated Fund of the State.";

(5) for sub-section (5), the following sub-section shall be substituted, namely :-

"(5) Where the State Government appoints Municipal Corporation, Municipality or Panchayat as its Collecting Agent under sub-section (3), there shall be paid to the Collecting Agent such percentage of the amount of tax collected by it as the State Government may by order in writing, determine."

Amendment of
section 26 of
President's Act
No. 11 of 1976.

6. In the principal Act, in section 26, in sub-section (2), for the words "to him", the words, brackets and figures "to him or to the officer authorised by the Collecting Agent under sub-section (4) of section 12" shall be substituted.

Amendment of
section 27 of
President's Act
No. 11 of 1976.

7. In the principal Act, in section 27, in sub-section (2), in clause (f), for the word "officer", the words "officer or employee" shall be substituted.

Amendment of
Schedule I of
President's Act
No. 11 of 1976.

8. In the principal Act, in Schedule I, in entry 7,-

(1) for the words and figures "Gujarat Sales Tax Act, 1969", the words and figures "Gujarat Value Added Tax Act, 2003" shall be substituted;

Guj. I of 1970.

Guj. I of 2005.

(2) the Explanation shall be deleted.



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII]

TUESDAY, APRIL 4, 2006/CAITRA 14, 1928

 Separate paging is given to this Part in order that it may be filed as a Separate Compilation

PART - IV

Acts of Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 4th April, 2006 is hereby published for general information.

S. S. PARMAR,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 24 OF 2006.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 4th April, 2006).

AN ACT

to provide for the encouragement, organisation, development and regulation of Khadi and Village Industries in the State of Gujarat and to constitute one or more Boards to carry out the said objects.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows :-

CHAPTER I PRELIMINARY

1. (1) This Act may be called the Gujarat Khadi and Village Industries Act, 2006. Short title and extent.
- (2) It extends to the whole of the State of Gujarat.

Definitions.

2. In this Act, unless the context otherwise requires,-

(a) "Board" means the Khadi and Village Industries Board constituted under section 3;

(b) "Khadi" means any cloth woven on handlooms in India from cotton, silk or woollen yarn, handspun in India or from a mixture of any two or all of such yarns and certified as khadi by the Khadi and Village Industries Commission established under the Khadi and Village Industries Commission Act, 1956;

LXI of
1956.

(c) "member" means a member of the Board, whether an official or a non-official, and includes the Chairman, the Vice-Chairman and a Member-Secretary of the Board;

(d) "prescribed" means prescribed by rules;

(e) "regulations" means regulations made under this Act ;

(f) "rules" means rules made under this Act ;

(g) "village industry" means, -

(i) any industry located in a rural area which produces any goods or renders any service with or without the use of power and in which the fixed capital investment per head of an artisan or a worker does not exceed fifty thousand rupees or such other sum as may, by notification in the *Official Gazette*, be specified from time to time by the State Government:

Provided that any industry specified in the Schedule and located in an area other than a rural area and recognised as a village industry prior to coming into force of this Act shall notwithstanding anything contained in this sub-clause, continue to be a village industry under this Act;

(ii) any other non-manufacturing unit established for the sole purpose of promoting, maintaining, assisting, servicing (including other units) or managing any village industry;

(iii) any other industry specified in this behalf by the State Government, by notification in the *Official Gazette*, in consultation with the Board.

Explanation. - For the purpose of this clause, -

(1) "fixed capital investment" includes investment in plant and machinery and land and building of an industry;

(2) "rural area" means the area comprised in any village, and includes the area comprised in any town, the population of which does not exceed twenty thousand or such other figure as the State Government may, by notification in the *Official Gazette*, specify from time to time.

CHAPTER II

ESTABLISHMENT, INCORPORATION AND
CONSTITUTION OF BOARD

3. (1) The State Government may, by notification in the *Official Gazette*, establish a Board for the whole of the State to be called the Gujarat State Khadi and Village Industries Board.

Establishment
and
incorporation
of Board.

(2) The Board shall be a body corporate having perpetual succession and a common seal and may sue and be sued in its corporate name and shall be competent to acquire, hold and dispose of property, both moveable and immoveable and to contract and do all things necessary for the purposes of this Act.

(3) The head quarters of the Board shall be at such place as the State Government may, by notification in the *Official Gazette*, specify.

4. (1) The Board shall consist of non-official members, one from each district of the State, in addition to the official members appointed by the State Government. The non-official members may be chosen from amongst the persons who, in the opinion of the State Government are qualified as having had experience and capacity in matters relating to development of khadi and village industries. One of the members of the Board shall be appointed by the State Government as the Chairman of the Board. The State Government may appoint one of the other members as the Vice-Chairman and shall also appoint one or two of the remaining members as it thinks fit as the Member-secretary or Members-secretaries, as the case may be, of the Board. The Chairman and other members of the Board shall hold office for such period as the State Government may, by general or special order, direct.

Constitution
of Board.

(2) The Chairman or any other member of the Board may at any time resign his office by submitting his resignation to the State Government.

(3) The Chairman and other members shall receive such emoluments as may be prescribed.

(4) The emoluments to the members shall be paid from the fund of the Board.

5. A person shall be disqualified for being appointed as, or for being, a member of the Board, if such person,-

Disqualifi-
cation of
membership
of Board.

(a) is or is found to be a lunatic or a person of unsound mind and stands so declared by the competent court; or

(b) is adjudged insolvent; or

(c) has been convicted of an offence involving moral turpitude; or

(d) has any financial interest in any subsisting contract made with or in any work being done by the Board, except as a share holder (other than a Director) in a company as defined in section 3 of the Companies Act, 1956:

Provided that where he is a shareholder, he shall disclose to the State Government the nature and extent of shares held by him in such a company;

- (e) has any financial interest in any business dealing by the Board with any village industry; or
- (f) being an office bearer of a village industry is held responsible by the Board for any default in payment of its dues by village industry to the Board ; or
- (g) holds any office of profit under the Board; or
- (h) has directly or indirectly, by himself or his partner or by a member of his family, any share or interest in any transaction of loan or money borrowed by any village industry from the Board; or
- (i) has directly or indirectly, by himself or his partner or by a member of his family, any share or interest in any work done by the order of the Board; or
- (j) has remained absent from three consecutive meetings of the Board without the leave of the Board.

Term of office
of members.

6. (1) The members of the Board other than *ex-officio* members, shall hold office during the pleasure of the State Government.

(2) The members of the Board other than *ex-officio* member may resign from his office by tendering his resignation in writing to the State Government and such resignation shall take effect from the date of acceptance by the State Government.

Filling
up of
vacancies.

7. Whenever any vacancy occurs in the office of a member of the Board other than *ex-officio* member, by reason of death, resignation or otherwise, it shall be filled in by the State Government as early as may be practicable after occurrence of such vacancy.

Meeting
of Board.

8. (1) The Board shall meet at least once in every three months, at such time and place and shall observe such rules of procedure in regard to the transaction of its business at its meetings (including quorum at such meetings) as may be provided by the regulations.

(2) All the questions at a meeting of the Board shall be decided by a majority of the members present and voting and, in the event of an equality of votes, the Chairman shall have and exercise a second or casting vote.

Vacancy
etc. not
to
invalidate
proceeding
of Board or
Committee.

9. No act or proceeding of the Board or any of its committee shall be invalidated merely by reason of -

- (a) any vacancy therein, or any defect in the constitution thereof, or
- (b) any disqualification of or any defect in the appointment of a person acting as a member thereof, or
- (c) any irregularity in its procedure not affecting the merits of the case.

10. The Board may associate itself with any person whose assistance or advice is required in performing any of its functions under this Act and such person shall have right to take part in the discussion of the Board for the relevant purpose but shall not have right to vote.

Temporary
association
of person
with Board.

11. (1) The Board may, subject to any rules made in this behalf, constitute one or more committees as it may consider necessary for the purpose of discharging of its functions and duties efficiently, for any work or for a particular khadi and village industry or for any specified local area.

Committees
of Board.

(2) The constitution of any such committee, the powers, duties and functions of the committee and the jurisdiction of the committee shall be such as may be determined by the Board.

12. (1) The State Government shall appoint an officer as it may think fit to be the Executive Officer to manage the affairs of the Board.

Officers
and
employees
of Board.

(2) The powers, functions and duties of the Executive Officer shall be such as may be fixed by the Board with the prior approval of the State Government.

(3) The Board may, subject to any rules as to creation of posts or payment of salaries made in this behalf, appoint such other officers and employees subordinate to the Executive Officer as it may think fit for the efficient performance of its functions.

(4) The officers and employees appointed under sub-section (3) shall be entitled to receive such salaries and allowances and shall be governed by such terms and conditions of service as may be determined by regulations.

(5) The officers and employees of the Board shall perform such functions as may be imposed upon them by general or special order issued by the Executive Officer.

13. (1) The Board may enter into and perform all such contracts as it may consider necessary or expedient for carrying out any of the purposes of this Act.

Power
to make
contracts.

(2) Every contract shall be made on behalf of the Board by the Chairman or an officer authorised by the Board in this behalf and be entered into in such manner as may be prescribed.

CHAPTER III

FUNCTIONS AND POWERS OF BOARD

14. (1) It shall be the duty of the Board to encourage, organize, develop and regulate khadi and village industries and perform such functions as the State Government may prescribe from time to time.

Functions
of Board.

(2) Without prejudice to the generality of the provisions of sub-section (1), the Board shall also discharge and perform all or any of the following duties and functions, namely:-

- (a) to start, encourage, assist and carry on khadi and village industries and to carry on trade or business in such industries and in the matters incidental to such trade or business;
- (b) to help the people by providing them with work in their homes and to give loans and other form of monetary help to individuals or societies or institutions on such terms and conditions as may be prescribed;
- (c) to encourage establishment of co-operative societies for khadi and village industries;
- (d) to conduct training centers and to train people thereat with a view to equipping them with the necessary knowledge for starting or carrying on khadi and village industries;
- (e)
 - (i) to manufacture tools and implements required for carrying on khadi and village industries and to manufacture the products of such industries,
 - (ii) to arrange for the supply of raw materials and tools and implements required for the said purpose, and
 - (iii) to sell and to arrange for the sale of the products of the said industries;
- (f) to arrange for publicity and popularizing of finished products of khadi and village industries by opening stores, shops, emporia or exhibitions and to take similar measures for the purpose;
- (g) to endeavour to educate public opinion and to impress upon the people the advantages of patronizing the products of khadi and village industries;
- (h) to seek and obtain advice and guidance of experts in khadi and village industries;
- (i) to undertake and encourage research work in connection with khadi and village industries and to carry on such activities as are incidental and conducive to the objects of this Act; and
- (j) to discharge such other duties and to perform such other functions as the State Government may direct for the purpose of carrying out the objects of this Act.

General
powers
of Board.

15. The Board shall, for the purposes of carrying out its functions under this Act, have the following powers, namely:-

- (a) to acquire and hold such moveable and immoveable property as it deems necessary and to lease, sell or otherwise transfer any such property:

Provided that in the case of immoveable property, the aforesaid powers shall be exercised with the previous sanction of the State Government;

- (b) to incur expenditure and undertake works in any area within its jurisdiction for carrying out the provisions of this Act and for framing and execution of such schemes as may be entrusted to it by the State Government, subject to the provisions of this Act and the rules made thereunder.

CHAPTER IV

PREPARATION AND SUBMISSION OF PROGRAMMES

16. (1) The Board shall, once in every year, prepare annual programme of work in such form and at such time of the year as may be prescribed and submit the same to the State Government for approval.

Preparation
and
submission
of annual
Programme.

(2) The programme shall contain-

- (a) the particulars of the scheme which the Board proposes to execute whether in part or whole during the next year;
- (b) the particulars of any work undertaken which the Board proposes to execute during the next year for the purposes of carrying out its functions under this Act; and
- (c) such other particulars as may be prescribed.

17. The State Government may approve and sanction the annual programme in whole or with such modifications as it deems fit.

Sanction of
programme.

18. The Board may prepare and submit a supplementary programme for sanction of the State Government in such form and before such date as the State Government may prescribe and the provisions of section 17 shall apply to such supplementary programme.

Supplementary
programme.

CHAPTER V

FINANCES, ACCOUNTS, AUDIT AND DEBTS

19. The State Government may transfer buildings, land or any other property to the Board, whether moveable or immoveable, for use and management by the Board on such terms and conditions as the State Government may deem fit for the purposes of this Act.

Transfer of
property.

20. (1) The Board shall have its own fund and all receipts of the Board shall be credited thereto, and all payments by the Board shall be made therefrom.

Funds
of Board.

(2) The Board may accept grants, subventions, donations and gifts and receive loans from the Government or a local authority or any body or association, whether incorporated or not, or an individual for all or any of the purposes of this Act.

(3) The Board may spend such sum as it thinks fit for the performance of its functions under this Act and such a sum shall be treated as expenditure payable out of the fund of the Board.

(4) All moneys belonging to the fund of the Board shall be deposited in such manner as the State Government may, by a general or special order, direct.

(5) The accounts of the Board shall be operated by such officers jointly or individually as may be authorised by the Board.

21. All property, fund and other assets of the Board shall be held and applied by it subject to the provisions and for the purposes of this Act.

Application
of fund and
property.

- Grants, subventions and loans to Board.** 22. The State Government may, from time to time, make such grants, subventions, loans and advances to the Board for the purpose of performance of its functions under this Act, on such terms and conditions as the State Government may determine in each case.
- Powers of Board to borrow money.** 23. The Board may, from time to time, with the previous sanction of the State Government and subject to the provisions of this Act and the rules made in this behalf and upon such conditions as the State Government may determine, borrow any sum required for the purposes of this Act.
- Budget.** 24. The Board shall prepare its budget for the next financial year in such form and at such time in each financial year, as may be prescribed by the State Government. The budget shall contain a statement showing estimated receipts and expenditure on capital and revenue accounts of the Board according to the programme and the Schedule of the stock and forwarded the same to the State Government.
- Sanction of budget.** 25. (1) The State Government may approve and sanction the budget submitted to it under section 24 with such modifications as it deems proper.
- (2) The Board may re-appropriate such amounts as may be necessary from one scheme to another scheme subject to the conditions that the cost of any scheme as originally sanctioned shall not be exceeded by more than 33 1/3 per cent.
- (3) The Board may write off losses up to Rs.5000/- in individual cases and not exceeding Rs. 50,000/- in the aggregate in any financial year in cases falling under any or all of the following categories:-
- (a) loss of irrecoverable value of stores or of public money due to theft, fraud or such other cause;
 - (b) loss of irrecoverable advance other than loans; and
 - (c) deficiency and depreciation in the value of stores.
- Supplementary budget.** 26. The Board may prepare and submit a supplementary budget for the sanction of the State Government in such form and before such date as may be prescribed and the provisions of section 25 shall apply to such supplementary budget.
- Annual report.** 27. (1) The Board shall, prepare once in every year in such form and at such time as may be prescribed, an annual report giving true and complete account of its activities during the previous financial year along with a copy of the annual statement of accounts referred to in section 29 and shall submit the same to the State Government.
- (2) The State Government shall, as soon as may be, after receipt of report under sub-section (1), cause the same to be laid before the State Legislature.
- Further report, statistics and returns.** 28. The Board shall, before such date, at such intervals, and in such manner, as the State Government may from time to time direct, submit to the State Government a report on such matters and such statistics and such returns as the State Government may direct.
- Accounts and audit.** 29. (1) The Board shall maintain its accounts and prepare the annual statement of accounts shall be prepared in such form and in such manner as may be prescribed.

1 of 1956.

(2) The accounts of the Board shall be audited by an auditor, duly qualified to act as an auditor of companies under section 226 of the Companies Act, 1956, who shall be appointed by the Board after approval from the State Government.

CHAPTER VI

MISCELLANEOUS

30. (1) The State Government may, if it thinks fit, give directions to the Board for carrying out execution of any of the provisions of the Act and the Board shall be bound by such directions.

Power to give directions.

(2) Where the Board makes persistent default in complying with or in giving effect to any directions given to it by the State Government under sub-section (1), it shall be lawful for the State Government to dissolve the Board under section 38.

31. (1) Every member of the Board or its committee shall be personally liable for the loss, waste, or misapplication of any money or other property of the Board to which he has been party, or which has been caused or facilitated by his misconduct or gross neglect of his duty as a member.

Liabilities of members for loss, waste or misapplication.

(2) If after giving the member concerned a reasonable opportunity for showing cause to the contrary, an officer authorised by the State Government is satisfied that the loss, waste or misapplication of any money or other property of the Board is a direct consequence of misconduct or gross negligence on his part, the officer so authorised shall, by an order in writing, direct such member to pay to the Board before a fixed date, the amount required to be reimbursed to it for such loss, waste or misapplication.

(3) If the amount is not so paid, it shall be recovered as an arrears of land revenue and credited to the fund of the Board.

(4) Any person aggrieved by the decision or action of the officer so authorised may apply to the District Court within one month of the decision or action for redressal of his grievance and that court may, after taking such evidence as it thinks necessary, confirm, modify or remit the payment to the Board.

32. (1) Where, an officer authorised in this behalf by the State Government is of the opinion that any person, who in his capacity as a member, officer, employee or secretary of the Board had, in his custody, any record, money or other property belonging to the Board, is after his retirement, removal or suspension from office, as the case may be, not likely to deliver such record or property or pay such money, the officer may, by a written order, require that the record, property or money so detained, be delivered or paid to the Board forthwith.

Power of authorised officer to recover record and money.

(2) If any such person as aforesaid shall not deliver the record or the property or pay the money as directed, the officer so authorised may cause him to be apprehended and may send him with a warrant in such form as may be prescribed to be confined in a civil jail till he delivers the record or property or pays the money :

Provided that no such person shall be so detained in confinement for a period longer than one calendar month.

(3) It shall be lawful for the officer so authorised-

- (a) for recovering any such money to direct that such money be recovered as an arrears of land revenue and on such direction being given, such money shall be recoverable as an arrears of land revenue from such person;
- (b) for recovering any such record or property to issue a search warrant and to exercise all such powers with respect thereto as may lawfully be exercised by the Magistrate under the provisions of Chapter VII of the Code of Criminal Procedure, 1973.

2 of 1974.

(4) No action under sub-section (1) or (2) shall be taken unless reasonable opportunity has been given to the person concerned to show cause why such action should not be taken against him.

Recovery
of arrears.

33. Where any sum due to the Board in accordance with the terms of a contract or otherwise or any sum payable in connection therewith, has not been paid, such sum shall, without prejudice to any other remedy provided by law, be recoverable as an arrears of land revenue on a certificate in the prescribed form being issued by the Board to the Collector.

Members
of Board,
officers and
employees
of Board to
be public
servants.

34. The Members of the Board or its Committee and officers and employees of the Board when acting or purporting to the act in pursuance of any of the provisions of this Act, rules or regulations made thereunder shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

45 of 1860. *

Protection
of action
taken under
this Act.

35. No suit, prosecution or other legal proceedings shall lie against the Board or any member or officer or employee of the Board for anything which is in good faith done or intended to be done in pursuance of the provisions of this Act or any rules or regulations made thereunder.

Power to
make
rules.

36. (1) The State Government may, by notification in the *Official Gazette*, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely :-

- (a) The emoluments of Chairman and members of the Board under section 4;
- (b) the manner in which contracts shall be entered into under section 13;
- (c) the functions of the Board under section 14 and terms and conditions for loan and monetary help and such form and such time for submission of annual programme;
- (d) the other particulars of the annual programme under section 16;
- (e) the form in which and the date before which the supplementary programme shall be submitted under section 18;
- (f) the form in which and the date before which the supplementary budget shall be submitted under section 26;
- (g) the manner in which the annual report shall be prepared and forwarded to the State Government under section 27;

- (h) the manner of maintenance of accounts and preparation of annual statement of accounts under section 29;
- (i) any other matter which is or may be prescribed under this Act.

(3) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as possible after they are made, and shall be subject to rescission by the State Legislature or to such modifications as the State Legislature may make during the session in which they are so laid or the session immediately following.

(4) Any rescissions or modifications so made by the State Legislature shall be published in the *Official Gazette*, and shall thereupon take effect.

37. (1) The Board may, with the previous approval of the State Government by notification in the *Official Gazette*, make regulations consistent with this Act and the rules made thereunder, for enabling it to perform its functions under this Act. Power to make regulations.

(2) in particular, and without prejudice to the generality of the foregoing provision, such regulations may provide for all or any of the following matters, namely :-

- (a) the procedure and disposal of its business;
- (b) remuneration, allowances and other conditions of service of officers and servants of the Board;
- (c) functions and duties of the officers and employees of the Board;
- (d) functions of committees and the procedure to be followed by such committees in the discharge of their functions.

(3) All regulations made under this section shall be laid before the State Legislature as soon as may be after they are made, and shall be subject to rescission by the state Legislature or to such modifications as the State Legislature may make during the session in which they are so laid, or the session immediately following.

(4) Any rescission or modification so made by the State Legislature shall be published in the *Official Gazette*, and shall thereupon take effect.

38. (1) If it appears to the State Government necessary or expedient that the Board should be reconstituted or reorganised in any manner whatsoever or that the Board may be dissolved, the State Government may, after consulting the Board, by an order published in the *Official Gazette*, provide for the reconstitution, reorganisation or dissolution of the Board with effect from such date as may be specified in the order. Power of reorganization and dissolution of Board.

(2) Any order made under sub-section (1), may, in particular, provide for all or any of the following matters, namely :-

- (a) the dissolution of the Board ;
- (b) the reconstitution or reorganisation, in any manner whatsoever, of the Board including the establishment, where necessary, of new Board ;
- (c) the area in respect of which the reconstituted Board or new Board or amalgamated Board shall function or operate;

- (d) the transfer, in whole or in part, of the assets, rights and liabilities of the Board (including the rights and liabilities under any contract made by it) and the terms and conditions of such transfer;
- (e) the transfer or re-employment of any officer and employees of the Board to, or by, any such transferee and the terms and conditions of service applicable to such officers and employees after such transfer or re-employment; and
- (f) such incidental consequential and supplementary matters as may be necessary for the reconstitution, reorganisation or dissolution of the Board.

(3) Where an order is made under this section transferring the assets, rights and liabilities of the Board, then, by virtue of that order, such assets, rights and liabilities of the Board shall vest in, and be the asset, rights and liabilities, of the transferee.

(4) Every order made under this section shall be laid before the State Legislature, as soon as may be, after it is made.

Explanation.- For the purpose of this section, mere appointment of additional members in a Board shall not be deemed to be reconstitution or reorganisation of that Board.

Power to
remove
difficulties.

39. (1) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the *Official Gazette*, make such provisions not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of a period of two years from the commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be, after it is made, before the State Legislature.

Removal
of doubt.

40. For the avoidance of doubt, it is hereby declared that nothing in this Act shall apply to or be deemed to apply to any industry, the control of which by the Union is declared by the Parliament by law to be expedient in the public interest.

Repeal and
savings.

41. (1) The Bombay Khadi and Village Industries Act, 1960, in its application to the State of Gujarat is hereby repealed : Bom.XIX
of 1960.

Provided that such repeal shall not affect the previous operation of the said Act or any right, title, obligation or liability already acquired, accrued or incurred thereunder and subject thereto, anything done or any action taken including any appointment, notification, notice, order, rule, form or certificate in exercise of any powers conferred by or under the said Act shall, so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken in exercise of the powers, conferred by or under the Act, as if this Act were in force on the date on which such thing was done or action was taken and all arrears of tax and other amount due at the commencement of this Act may be recovered as if they had accrued under this Act.

(2) Without prejudice to the provisions contained in sub-section (2) and subject thereto, section 7 of the Bombay General Clauses Act, 1904 shall apply in relation to the repeal of the said Act as if the said Act had been enacted within the meaning of the said section 7. Bom. I
of 1904.

SCHEDULE
(See section 2)

Khadi Industry:

Khadi means any cloth woven on handloom in India, from cotton, silk or woollen yarn hand spun in India or from mixture of any two or all of such yarns.

Village Industries :

Group- I : Mineral Based Industry :

(1) Cottage Pottery Industry (2) Lime Stone, Lime shell and other lime products industry (3) Stone cutting, crushing, carving and engraving for Temples and Buildings (4) Utility articles made out of stone (5) Slate and Slate pencil making (6) Manufacturing of plaster of paris (7) Utensil washing powder (8) Fuel briquetting (9) Jewellery out of Gold, Silver, Stone, Shell and synthetic materials (10) manufacture of *Gulal*, *Rangoli* (11) Manufacture of Bangles (12) Manufacture of paints, pigments, varnishes and distemper (13) Manufacture of Glass Toys (14) Glass Decoration – cutting, designing and polishing (15) Gem cutting.

Group-II : Forest Based Industry :

(16) Handmade Paper (17) Manufacture of *Katha* (18) Manufacture of Gums and Resins (19) Manufacture of Shellac (20) Cottage Match Industry, Manufacture of fire works and *Agarbattis* (21) Bamboo and Cane work (22) Manufacture of paper cups, plates, bags and other paper container (23) Manufacture of exercise book binding, envelope making, register and broom making (25) Collections, processing and packing of forest products (26) Photo. framing (27) Manufacture of Jute Products (under fiber industry)

Group-III : Agro Based and Food Industry :

(28) Processing, packing and marketing of cereals, pulses, spices, condiments, *masala* etc. (29) Noodles making (30) power atta *chakki* (31) *Daliya* making (32) Mini rice shelling unit (33) Palmgur making and other palm products industry (34) Manufacture of Cane *Gur* and *Khandsari* (35) Indian sweets making (36) Rasawanti – sugarcane juice catering unit (37) Bee-keeping (38) Fruits and vegetable processing, preservation and canning including pickles (39) *Ghani* oil industry (40) Menthol Oil (41) Other than coir (42) Collection of forest plants and fruits for medicinal purpose (43) Processing of maize and ragi (44) Pith work, manufacture of pith mats and garlands etc. (45) Cashew processing (46) Leaf cup making (47) Milk products making unit (48) Cattle feed, poultry feed making.

Group-IV : Polymer and Chemical Based Industry :

(49) Flaying, curing and tanning of hides and skins and ancillary industries connected with the same and cottage leather industry (50) Cottage soap industry (51) Manufacture of Rubber goods (dipped latex products) (52) Products out of Rexene PVC, etc. (53) Horn and Bone including ivory products (54) Candle, camphor and sealing wax making (55) Manufacture of packing items of plastics (56) Manufacture of *Bindi* (57) Manufacture of mehendi (58) Manufacture of Essential



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII]

WEDNESDAY, MAY 10, 2006/VAISAKHA 20, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated
and regulations made by the Governor.

FINANCE DEPARTMENT

Sachivalaya, Gandhinagar, Dated the 10th May, 2006.

GUJARAT ORDINANCE NO. 1 OF 2006.

AN ORDINANCE

further to amend the Gujarat Value Added Tax Act, 2003.

WHEREAS the Legislative Assembly of the State of Gujarat is not in session;

AND WHEREAS the Governor of Gujarat is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Gujarat Value Added Tax Act, 2003;

Guj.1 of
2005.

NOW, THEREFORE, in exercise of the powers conferred on him by clause (1) of article 213 of the Constitution of India, the Governor of Gujarat is hereby pleased to make and promulgate the following Ordinance, namely:-

1. **Short title and commencement.-** (1) This Ordinance may be called the Gujarat Value Added Tax (Second Amendment) Ordinance, 2006.

(2) It shall come into force at once.

2. **Guj.1 of 2005 to be temporarily amended.-** During the period of operation of this Ordinance, the Gujarat Value Added Tax Act, 2003 (hereinafter referred to as " the principal Act") shall have effect subject to the amendments specified in sections 3 to 10.

Guj.1 of
2005.

3. **Amendment of section 2 of Guj. 1 of 2005.-** In the principal Act, in section 2, in clause (27), for the words and figures "section 14", the words, figures and letters "section 14, 14A, 14B or 14C" shall be substituted.

4. **Amendment of section 9 of Guj. 1 of 2005.-** In the principal Act, in section 9, after sub-section (3), the following sub-section shall be added, namely:-

" (4) Where a dealer or a Commission Agent who is liable to pay tax under this Act purchases taxable goods from a Commission Agent to whom permission to pay *lump sum* tax is granted under section 14B and the goods so purchased by him are not resold within the State, then such dealer or the Commission Agent shall be liable to pay purchase tax on the turnover of such purchases at the rate set out against each of such goods in Schedule II."

5. **Amendment of section 14 of Guj. 1 of 2005.-** In the principal Act, in section 14, in sub-section (1),-

- (1) in clause (a), in the proviso, clause (vii) shall be deleted;
- (2) in clause (b), for the words, brackets and figures clauses (i) to (vii), the words, brackets and figures "clauses (i) to (vi)" shall be substituted.

6. **Insertion of new sections 14B and 14C in Guj.1 of 2005.-** In the principal Act, after section 14A, the following sections shall be inserted, namely:-

Composition
of tax on
agricultural
produce.

"14B. (1) Notwithstanding anything contained in this Act, the Commissioner may, in such circumstances and subject to such conditions as may be prescribed, permit a Commission Agent engaged in the business of agricultural produce, to pay at his option in lieu of the amount of tax leviable from him under this Act, a *lump sum* tax by way of composition at such rate as may be fixed by the State Government by notification in the *Official Gazette*.

(2) The permission to pay *lump sum* tax under sub-section (1) shall be granted by the Commissioner to a Commission Agent who, -

(a) exclusively carries on a business of agricultural produce, and

(b) is licensed as general commission agent with a market committee established under the Gujarat Agricultural Produce Markets Act, 1963 .

Guj. 20 of
1964.

(3) The Commissioner shall not grant permission to pay *lump sum* tax under sub-section (1) to a Commission agent who,-

(a) sells the goods in the course of inter-State trade and commerce or exports goods out of the territory of India,

(b) purchases the goods in the course of inter-State trade and commerce or imports goods from a place out of the territory of India,

(c) dispatches the goods to his branch or his consigning agent out side the State or receives the goods from his branch situate out side the State or from consigning agent out side the State,

(d) sells the goods to a person who is not a registered dealer, or

(e) sells the goods to a dealer who is permitted to pay *lump sum* tax under section 14.

(4) The commission agent who is permitted under sub-section (1) to pay *lump sum* tax shall not,-

(a) be entitled to claim tax credit in respect of tax paid by him on his purchases,

(b) charge any tax under this Act in his sales bill or sales invoices in respect of the sales on which *lump sum* tax is payable, and

(c) issue tax invoice to any dealer who has purchased the goods from him.

(5) The commission agent who is permitted to pay *lump sum* tax under sub-section (1) shall be liable to pay purchase tax leviable under sub-sections (1), (3) and (4) of section 9 in addition to the lump-sum tax under this section.

(6) The permission granted under sub-section (1) shall remain valid so long as the provisions of this section and rules made in this behalf are complied with; and in case of breach of any of the provisions of this section or rules, the commission agent shall be liable to pay tax under sections 7 and 9 for such tax period as may be prescribed.

Composition of
tax on turnover
of right to use the
goods.

14C. (1) The Commissioner may, in such circumstances and subject to such conditions as may be prescribed, permit a dealer referred to in sub-clause (h) of clause (10) of section 2, to pay at his option in lieu of amount of tax leviable from him under this Act, a *lump sum* tax by way of composition at the rate as may be fixed by the State Government by notification in the *Official Gazette*.

(2) The provisions of sub-sections (4) and (5) of section 14B shall apply *mutatis-mutandis* to a dealer who is permitted under sub-section (1) to pay *lump sum* tax by way of composition.

(3) The permission granted under sub-section (1) shall remain valid so long as the provisions of this section and rules made in this behalf are complied with. In case of breach of any of the provisions, the dealer shall be liable to pay tax under sections 7 and 9 for such tax period as may be prescribed.

7. Amendment of section 41 of Guj.1 of 2005.- In the principal Act, in section 41, in sub-section (1), for the words "inequitable situation", the words "inequitable situation or for sufficient and reasonable cause" shall be substituted.

8. Amendment of section 60 of Guj.1 of 2005.- In the principal Act, in section 60,-

(1) in sub-section (1), in clause (b), for the word and figures "section 14", the words, figures and letters "sections 14, 14B and 14C" shall be substituted;

(2) in the proviso,-

(i) in clause (c), the word "or" appearing at the end shall be deleted;

(ii) in clause (d), the word " or" shall be added at the end;

(iii) after clause (d), the following clause shall be added, namely:-

" (e) in such other cases as the State Government may by notification in the *Official Gazette*, specify."

9. *Amendment of section 64 of Guj.1 of 2005.-* In the principal Act, in section 64,-

(1) for the words "eight years", the words "six years" shall be substituted;

(2) the following proviso shall be added, namely:-

" Provided that where the dealer is a party to an appeal or revision under this Act, he shall preserve the books of accounts and the records pertaining to the subject matter of such appeal or revision until the appeal or revision is finally disposed of."

10. *Amendment of section 98 of Guj. 1 of 2005.-* In the principal Act, in section 98, after sub-section (2), the following sub-section shall be inserted, namely:-

" (2A) Any rule made under the Act, may be made so as to have retrospective effect."

STATEMENT

The Gujarat Value Added Tax Act, 2003 (Guj.1 of 2005) is being implemented in the State with effect from 1st April, 2006. Representations were received by the Government from traders and businessmen to remove the difficulties and hardship caused in the implementation of the Act. The State Government have considered such representations and accordingly it is considered necessary to amend the Act so as to provide for the following matters:-

- (i) Under the provisions of section 14, a dealer who has been permitted to pay *lump sum* tax cannot effect sale or purchase with another dealer who is permitted to pay *lump sum* tax. This restriction has been removed.
- (ii) It is proposed to insert new section 14B so as to permit a commission agent who is engaged in the business of agricultural produce to pay *lump sum* tax.
- (iii) It is also proposed to insert new sub-section (4), in section 9 to impose liability of purchase tax on purchasing dealer in case where the agricultural produce purchased from commission agent has not been resold within the State.
- (iv) A dealer who is engaged in the business of transferring the right to use the goods is also permitted to pay *lump sum* tax by inserting new section 14C.
- (v) It is proposed to amend section 41 of the Act so as to grant remission of tax, penalty or interest also in cases where there is sufficient and reasonable cause.
- (vi) Section 64 provides that the books of accounts shall be preserved for a period of eight years. It is proposed to reduce the time limit from eight years to six years except in the cases where an appeal or revision is pending.
- (vii) In order to enable the State Government to frame rules, where necessary, with retrospective effect, the power has been taken by inserting new sub-section (2A) in section 98.

As the Legislative Assembly of the State of Gujarat is not in session, this Ordinance is promulgated to amend the said Act to achieve the aforesaid objects.

Gandhinagar,
Dated the 9th May, 2006.

NAWAL KISHORE SHARMA,
Governor of Gujarat.

By order and in the name of the Governor of Gujarat,

Dr. MANJULA SUBRAMANIAM,
Additional Chief Secretary to Government.



सत्यमेव जयते

The Gujarat Government Gazette
EXTRAORDINARY
PUBLISHED BY AUTHORITY

Vol. XLVII] FRIDAY, AUGUST 4, 2006/SRAVANA 13, 1928

Separate paging is given to this Part in order that it may be filed as a Separate
Compilation.

PART - IV

Acts of Gujarat Legislature and Ordinances promulgated and Regulations made by
the Governor.

FINANCE DEPARTMENT

Sachivalaya, Gandhinagar, Dated the 4th August, 2006.

GUJARAT ORDINANCE NO. 2 OF 2006.

AN ORDINANCE

further to amend the Gujarat Value Added Tax Act, 2003.

WHEREAS the Legislative Assembly of the State of Gujarat is not in
session;

AND WHEREAS the Governor of Gujarat is satisfied that circumstances
exist which render it necessary for him to take immediate action to amend the
Gujarat Value Added Tax Act, 2003;

Guj.1 of
2005.

NOW, THEREFORE, in exercise of the powers conferred on him by
clause (1) of article 213 of the Constitution of India, the Governor of Gujarat is
hereby pleased to make and promulgate the following Ordinance, namely:-

1. **Short title and commencement.**- (1) This Ordinance may be called the
Gujarat Value Added Tax (Third Amendment) Ordinance, 2006.

(2) It shall come into force at once.

2. **Guj.1 of 2005 to be temporarily amended.**-During the period of operation of this Ordinance, the Gujarat Value Added Tax Act, 2003 (hereinafter referred to as "the principal Act") shall have effect subject to the amendment specified in section 3.

Guj.1 of
2005.

3. **Insertion of new section 14D in Guj. 1 of 2005.**- In the principal Act, after section 14C, the following section shall be inserted, namely :-

Composition
of tax on sales
of eatables by
hotels,
restaurants,
caterers, etc.

"14D. (1) Notwithstanding anything contained in this Act, the Commissioner may, in such circumstances and subject to such conditions as may be prescribed, permit any dealer who is engaged in the business of sale of eatables in any form (whether processed or unprocessed) served, delivered or given in package from the place of business of the dealer or any other place, to pay at his option in lieu of the amount of tax leviable from him under this Act, a *lump sum* tax by way of composition at such rate as may be fixed by the State Government by notification in the *Official Gazette*:

Provided that the Commissioner shall not grant permission to pay *lump sum* tax to a dealer who is engaged in the activity of manufacture of such goods as the State Government may, by notification in the *Official Gazette*, specify.

- (2) The provisions of sub-sections (3) and (4) of section 14 shall apply *mutatis mutandis* to a dealer who is permitted under sub-section (1) to pay *lump sum* tax by way of composition.
- (3) The permission granted under sub-section (1) shall remain valid so long as the provisions of this section and rules made in this behalf are complied with. In case of breach of any of the provisions, the dealer shall be liable to pay tax under sections 7 and 9 for such tax period as may be prescribed.

Explanation.- For the purpose of this section, the word "eatables" means all kind of foods for the purpose of consumption including all types of alcoholic and non-alcoholic beverages, water (mineral, purified or aerated) and soda water, ice-cream and kulfi, sweets and sweetmeats, fruits and fruit juice, all types of milk preparations, bakery products and such other goods as the State Government may, by order specify."

STATEMENT

The Gujarat Value Added Tax Act, 2003 is implemented in the State with effect from the 1st April, 2006. The representations were received by the State Government from the dealers engaged in the business of sale of eatables in any form by hotels, restaurants, caterers etc. to grant them the benefits of *lump sum* tax. In order to provide the option of *lump sum* tax, it is considered necessary to permit the dealers engaged in such business of sales of eatables to pay *lump sum* tax.

As the Legislative Assembly of the State of Gujarat is not in session, this Ordinance is promulgated to amend the said Act to achieve the aforesaid object.

Gandhinagar,
Dated the 4th August, 2006.

NAWAL KISHORE SHARMA,
Governor of Gujarat.

By order and in the name of the Governor of Gujarat,

Dr. MANJULA SUBRAMANIAM,
Additional Chief Secretary to Government.



सत्यमेव जयते

The Gujarat Government Gazette
EXTRAORDINARY
PUBLISHED BY AUTHORITY

Vol. XLVII] FRIDAY, AUGUST 4, 2006/SRAVANA 13, 1928

Separate paging is given to this Part in order that it may be filed as a Separate
Compilation.

PART - IV

**Acts of Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.**

FINANCE DEPARTMENT

Sachivalaya, Gandhinagar, Dated the 4th August, 2006.

GUJARAT ORDINANCE NO. 3 OF 2006.

AN ORDINANCE

*further to amend the Gujarat Tax on Entry of Specified Goods into Local Areas Act,
2001.*

WHEREAS the Legislative Assembly of the State of Gujarat is not in
session;

AND WHEREAS the Governor of Gujarat is satisfied that the
circumstances exist which render it necessary for him to take immediate action to
amend the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001;

**Guj.22 of
2001.**

NOW, THEREFORE, in exercise of the powers conferred on him by
clause (1) of article 213 of the Constitution of India, the Governor of Gujarat is
hereby pleased to make and promulgate the following Ordinance, namely :-

1. Short title and commencement.- (1) This Ordinance may be called
the Gujarat Tax on Entry of Specified Goods into Local Areas (Second Amendment)
Ordinance, 2006.

(2) It shall come into force at once.

2. **Guj. 22 of 2001 to be temporarily amended.-** During the period of operation of this Ordinance, the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001 (hereinafter referred to as "the principal Act") shall have effect subject to the amendment specified in section 3. **Guj.22 of 2001.**

3. **Amendment of Schedule to Guj. 22 of 2001.-** In the principal Act, in the Schedule, after entry at serial No.7, the following entry shall be added, namely :-

1	2	3
---	---	---

"8. Yarn of all types except Nylon Yarn, Four per cent."
Polyester Viscose Yarn and Cotton Yarn.

STATEMENT

The Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001 provides for levy of tax on entry of certain goods into local areas of the State from any place outside the State.

The Polyester yarn is manufactured both in the State of Gujarat and outside the State. The yarn has to undergo a process of texturizing before it is used for manufacture of fabrics by the process of weaving. There are number of units located in the neighbouring States enjoying the benefits of tax exemption under the various schemes. In order to provide a level playing field between manufacturers of Gujarat and neighbouring States, it is considered necessary to impose entry tax on yarn of all types except Nylon Yarn, Polyester Viscose Yarn and Cotton Yarn entering into the State of Gujarat from outside the State.

As the Legislative Assembly of the State of Gujarat is not in session, this Ordinance is promulgated to amend the Schedule to the Act to achieve the aforesaid object.

Gandhiangar
Dated the 4th August, 2006.

NAWAL KISHORE SHARMA,
Governor of Gujarat.

By order and in the name of the Governor of Gujarat,

Dr. MANJULA SUBRAMANIAM,
Additional Chief Secretary to Government.



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII] FRIDAY, SEPTEMBER 22, 2006/BHADRA 31, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated
and regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 21st September, 2006 is hereby published for general information.

H. D. VYAS,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 25 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 22nd September, 2006.)

AN ACT

further to amend the Gujarat Value Added Tax Act, 2003.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Gujarat Value Added Tax (Second Amendment) Act, 2006. Short title and commencement.
- (2) The provisions of Part I of this Act shall be deemed to have come into force on the 10th May, 2006; the provisions of Part II shall be deemed to have come into force on the 4th August, 2006 and the provisions of Part III of this Act shall come into force at once.

PART I

- Amendment of section 2 of Guj.1 of 2005. 2. In the Gujarat Value Added Tax Act, 2003, (hereinafter referred to as "the principal Act"), in section 2, in clause (27), for the word and figures "section 14", the words, figures and letters "section 14, 14A, 14B or 14C" shall be substituted. Guj.1 of 2005. *
- Amendment of section 9 of Guj. 1 of 2005. 3. In the principal Act, in section 9, after sub-section (3), the following sub-section shall be added, namely:-
 “ (4) Where a dealer or a Commission Agent who is liable to pay tax under this Act purchases taxable goods from a Commission Agent to whom permission to pay *lump sum* tax is granted under section 14B and the goods so purchased by him are not resold within the State, then such dealer or the Commission Agent shall be liable to pay purchase tax on the turnover of such purchases at the rate set out against each of such goods in Schedule II.”
- Amendment of section 11 of Guj.1 of 2005. 4. In the principal Act, in section 11, in sub-section (5), in clause (c), for the word and figures "section 14", the words, figures and letters "section 14, 14A, 14B or 14C " shall be substituted.
- Amendment of section 14 of Guj. 1 of 2005. 5. In the principal Act, in section 14, in sub-section (1),-
 (1) in clause (a), in the proviso, clause (vii) shall be deleted;
 (2) in clause (b), for the words, brackets and figures "clauses (i) to (vii)," the words, brackets and figures "clauses (i) to (vi)" shall be substituted.
- Insertion of new sections 14B and 14C in Guj.1 of 2005. 6. In the principal Act, after section 14A, the following sections shall be inserted, namely:-
- Composition of tax on agricultural produce. “14B. (1) Notwithstanding anything contained in this Act, the Commissioner may, in such circumstances and subject to such conditions as may be prescribed, permit a Commission Agent engaged in the business of agricultural produce, to pay at his option in lieu of the amount of tax leviable from him under this Act, *lump sum* tax by way of composition at such rate as may be fixed by the State Government by notification in the *Official Gazette*.
 (2) The permission to pay *lump sum* tax under sub-section (1) shall be granted by the Commissioner to a Commission Agent who, -
 (a) exclusively carries on a business of agricultural produce, and
 (b) is licensed as general Commission Agent with a market committee established under the Gujarat Agricultural Produce Markets Act, 1963 . Guj. 20 of 1964.

(3) The Commissioner shall not grant permission to pay *lump sum* tax under sub-section (1) to a Commission Agent who,-

- (a) sells the goods in the course of inter-State trade and commerce or exports goods out of the territory of India,
- (b) purchases the goods in the course of inter-State trade and commerce or imports goods from a place out of the territory of India,
- (c) dispatches the goods to his branch or his consigning agent out side the State or receives the goods from his branch situated out side the State or from his consigning agent out side the State,
- (d) sells the goods to a person who is not a registered dealer, or
- (e) sells the goods to a dealer who is permitted to pay *lump sum* tax under section 14.

(4) The Commission Agent who is permitted under sub-section (1) to pay *lump sum* tax shall not,-

- (a) be entitled to claim tax credit in respect of tax paid by him on his purchases,
- (b) charge any tax under this Act in his sales bill or sales invoices in respect of the sales on which *lump sum* tax is payable, and
- (c) issue tax invoice to any dealer who has purchased the goods from him.

(5) The Commission Agent who is permitted to pay *lump sum* tax under sub-section (1) shall be liable to pay purchase tax leviable under sub-sections (1), (3) and (4) of section 9 in addition to the *lump sum* tax under this section.

(6) The permission granted under sub-section (1) shall remain valid so long as the provisions of this section and rules made in this behalf are complied with; and in case of breach of any of the provisions of this section or the rules, the Commission Agent shall be liable to pay tax under sections 7 and 9 for such tax period as may be prescribed.

Composition
of tax on
turnover of
right to use
goods.

14C. (1) The Commissioner may, in such circumstances and subject to such conditions as may be prescribed, permit a dealer referred to in sub-clause (h) of clause (10) of section 2, to pay at his option in lieu of amount of tax leviable from him under this Act, *lump sum* tax by way of composition at such rate as may be fixed by the State Government by notification in the *Official Gazette*.

(2) The provisions of sub-sections (3) and (4) of section 14 shall apply *mutatis mutandis* to a dealer who is permitted under sub-section (1) to pay *lump sum* tax by way of composition.

(3) The permission granted under sub-section (1) shall remain valid so long as the provisions of this section and rules made in this behalf are complied with; and in case of breach of any of the provisions of this section or the rules, the dealer shall be liable to pay tax under sections 7 and 9 for such tax period as may be prescribed."

Amendment
of section 31
of Guj. 1 of
2005.

7. In the principal Act, in section 31, in sub-section (2), for the word and figures "section 14", the words, figures and letters "section 14, 14A, 14B or 14C" shall be substituted.

Amendment
of section 41
of Guj. 1 of
2005.

8. In the principal Act, in section 41, in sub-section (1), for the words "inequitable situation", the words "inequitable situation or for sufficient and reasonable cause" shall be substituted.

Amendment
of section 60
of Guj. 1 of
2005.

9. In the principal Act, in section 60, in sub-section (1), in the proviso-

(i) in clause (b), for the word and figures "section 14", the words, figures and letters "section 14, 14A, 14B or 14C" shall be substituted;

(ii) in clause (c), the word "or" appearing at the end shall be deleted;

(iii) in clause (d), the word "or" shall be added at the end;

(iv) after clause (d), the following clause shall be added, namely:-

" (e) in such other cases as the State Government may, by notification in the *Official Gazette*, specify."

Amendment
of section 64
of Guj. 1 of
2005.

10. In the principal Act, in section 64,-

(1) for the words "eight years", the words "six years" shall be substituted;

(2) the following proviso shall be added, namely:-

" Provided that where the dealer is a party to an appeal or revision under this Act, he shall preserve the books of accounts and the records pertaining to the subject matter of such appeal or revision until the appeal or revision is finally disposed of."

11. In the principal Act, in section 98, after sub-section (2), the following sub-section shall be inserted, namely:-

Amendment
of section 98
of Guj. 1 of
2005.

" (2A) Any rule made under this Act, may be made so as to have retrospective effect."

PART II

12. In the principal Act, in section 2, in clause (27), for the figures, letters and word "14B, or 14C", the figures, letters and word "14B, 14C or 14D" shall be substituted.

Amendment of
section 2 of
Guj. 1 of 2005.

13. In the principal Act, in section 11, in sub-section (5), in clause (c), for the figures, letters and word "14B or 14C", the figures, letters and word "14B, 14C or 14D" shall be substituted.

Amendment of
section 11 of
Guj. 1 of 2005.

14. In the principal Act, after section 14C, the following section shall be inserted, namely :-

Insertion of
new section
14D in Guj. 1
of 2005.

Composition
of tax on
sales of
eatables by
hotels,
restaurants,
caterers, etc.

"14D. (1) Notwithstanding anything contained in this Act, the Commissioner may, in such circumstances and subject to such conditions as may be prescribed, permit a dealer who is engaged in the business of sale of eatables in any form (whether processed or unprocessed) served, delivered or given in package from the place of business of the dealer or any other place, to pay at his option in lieu of the amount of tax leviable from him under this Act in respect of sales of eatables, *lump sum* tax by way of composition at such rate as may be fixed by the State Government by notification in the *Official Gazette*:

Provided that the Commissioner shall not grant permission to pay *lump sum* tax to a dealer who is engaged in the activity of manufacture of such goods as the State Government may, by notification in the *Official Gazette*, specify.

- (2) The provisions of sub-sections (3) and (4) of section 14 shall apply *mutatis mutandis* to a dealer who is permitted under sub-section (1) to pay *lump sum* tax by way of composition.

- (3) The permission granted under sub-section (1) shall remain valid so long as the provisions of this section and rules made in this behalf are complied with; and in case of breach of any of the provisions of this section or the rules, the dealer shall be liable to pay tax under sections 7 and 9 for such tax period as may be prescribed.

Explanation.- For the purpose of this section, the word "eatables" means all kind of foods for the purpose of consumption including all types of alcoholic and non-alcoholic beverages, water (mineral, purified or aerated) and soda water, ice-cream and *kulfi*, sweets and sweetmeats, fruits and fruit juice, all types of milk preparations, bakery products and such other goods as the State Government may, by order, specify."

Amendment of
section 31 of
Guj.1 of 2005.

15. In the principal Act, in section 31, in sub-section (2), for the figures, letters and word "14B or 14C", the figures, letters and word "14B, 14C or 14D" shall be substituted.

Amendment of
section 60 of
Guj.1 of 2005.

16. In the principal Act, in section 60, in sub-section (1), in the proviso, in clause (b), for the figures, letters and word "14B or 14C", the figures, letters and word "14B, 14C or 14D" shall be substituted.

PART III

Amendment of
section 11 of
Guj.1 of 2005.

17. In the principal Act, in section 11, in sub-section (3), to clause (b), the following proviso shall be inserted, namely :-

"Provided that where the rate of tax of the taxable goods consigned or dispatched by a dealer for branch transfer or to his agent outside the State is less than four per cent., then the amount of tax credit in respect of such dealer shall be reduced by the amount of tax calculated at the rate of tax set out in the Schedule on such goods on the turnover of purchases."

Amendment of
section 29 of
Guj.1 of 2005.

18. In the principal Act, in section 29, after sub-section (2), the following sub-section shall be inserted, namely :-

"(2A) The Commissioner may, in such circumstances and on such terms and conditions as may be prescribed, extend the date of furnishing the return by any dealer or class of dealers."

Amendment
of section 30
of Guj.1 of
2005.

19. In the principal Act, in section 30, after sub-section (2), the following sub-section shall be inserted, namely :-

"(2A) The Commissioner may, in such circumstances and on such terms and conditions as may be prescribed, extend in respect of any dealer or class of dealers, the date of payment of tax payable by the dealer according to his return."

Repeal and
savings.

20. (1) The Gujarat Value Added Tax (Second Amendment) Ordinance, 2006 and the Gujarat Value Added Tax (Third Amendment) Ordinance, 2006 are hereby repealed.

Guj. Ord.1 of
2006,
Guj. Ord.2 of
2006.

- (2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinances shall be deemed to have been done or taken under the principal Act, as amended by this Act.



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII]

FRIDAY, SEPTEMBER 22, 2006/BHADRA 31, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 21st September, 2006 is hereby published for general information.

H. D. VYAS,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 26 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 22nd September, 2006.)

AN ACT

further to amend the Gujarat Tax on Entry of Specified Goods
into Local Areas Act, 2001.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows :-

1. (1) This Act may be called the Gujarat Tax on Entry of Specified Goods into Local Areas (Second Amendment) Act, 2006.

Short title and
commencement.

(2) It shall be deemed to have come into force on the 4th August, 2006.

2. In the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001 (hereinafter referred to as "the principal Act"), in the Schedule, after entry at serial No.7, the following entry shall be added, namely :-

Amendment of
Schedule to
Guj. 22 of 2001.

1	2	3
"8.	Yarn of all types except Nylon Yarn, Polyester Viscose Yarn and Cotton Yarn.	Four per cent."

Guj. Ord.
3 of 2006.

3. (1) The Gujarat Tax on Entry of Specified Goods into Local Areas (Second Amendment) Ordinance, 2006 is hereby repealed.

Repeal and
savings.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII]

FRIDAY, SEPTEMBER 22, 2006/BHADRA 31, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 21st September, 2006 is hereby published for general information.

H. D. VYAS,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 27 OF 2006.

(first published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 22nd September, 2006).

AN ACT

further to amend the Dhirubhai Ambani Institute of Information and
Communication Technology Act, 2003.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as
follows:—

1. This Act may be called the Dhirubhai Ambani Institute of Information and Communication Technology (Amendment) Act, 2006. Short title.

Guj. 6 of
2003.

2. In the Dhirubhai Ambani Institute of Information and Communication Technology Act, 2003, in section 10, in sub-section (1), after clause (iv), the following clause shall be inserted, namely :— Amendment
of section 10
of Guj. 6 of
2003.

"(iv-a) Secretary to Government (Higher and Technical Education), Education
Department, Government of Gujarat."



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Vol. XLVII]

THURSDAY, NOVEMBER 9, 2006/KARTIKA 18, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 9th November, 2006 is hereby published for general information.

H. D. VYAS,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 28 OF 2006.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 9th November, 2006).

AN ACT

to provide for constituting and establishing of an Authority to manage and ensure integrated conservation of heritage and natural environs, preservation of historical and cultural identity and also for preventing uncontrolled development and commercial exploitation of the Champaner-Pavagadh Archaeological Park and for matters connected therewith and incidental thereto.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

CHAPTER 1

PRELIMINARY

Short title and
commencement.

1. (1) This Act may be called the Champaner-Pavagadh Archaeological Park World Heritage Area Management Authority Act, 2006.

(2) It shall come into force on such date as the State Government may, by notification, in the *Official Gazette*, appoint and different dates may be appointed for different provisions of the Act.

Definitions.

2. In this Act, unless the context otherwise requires -

(a) "amenity" includes roads, bridges, streets, transport, lighting, water and electricity supply, sewerage, drainage, public works, open spaces, recreational grounds, parks and other conveniences, services or utilities;

(b) "appointed day" means the day appointed for bringing into force all or any of the provisions of the Act;

(c) "Authority" means the Champaner-Pavagadh Archaeological Park World Heritage Area Management Authority established under section 3;

(d) "Chairperson" means the Chairperson of the authority;

(e) "Chief Executive Officer" means an Officer appointed as such under sub-section (1) of section 8;

(f) "Core Area Zone" and 'Buffer Zone' mean such areas as the State Government may, by notification in the *Official Gazette*, specify;

(g) "development" with its grammatical variation means the carrying out of building, engineering or other operations in or over or under any land or the making of any material change in any building, or land or in the use of any building, or land and includes redevelopment and forming of layouts and sub-division of any land including amenities;

(h) "Fund" means the fund of the Authority;

(i) "Heritage Area" means the whole of the area comprising the Core Area Zone and Buffer Zone including the area notified or as may be notified from time to time under the Gujarat Ancient Monuments and Archaeological Sites and Remains Act, 1965 in the Core Area Zone and Buffer Zone but excluding the area notified as 'protected area' under the Ancient Monuments and

Guj. 25 of
1965.
24 of 1958.
16 of 1927.
69 of 1980.

Archaeological Sites and Remains Act, 1958 and the areas declared as a reserved forest under the Indian Forest Act, 1927 and the Forest (Conservation) Act, 1980;

(j) "Local Authority" means a municipal Corporation, Municipality or panchayat constituted under relevant local authority law;

(k) "Land" includes benefits arising out of land and things attached to the earth permanently fastened to anything attached to the earth;

(l) 'prescribed' means prescribed by rules made under this Act;

(m) "relevant local authority law" means the Bombay Provincial Municipal Corporations Act, 1949, the Gujarat Municipalities Act, 1963 or the Gujarat Panchayats Act, 1993;

(n) the words and expression used but not defined in this Act shall have meanings respectively assigned to them in the Gujarat Town Planning and Urban Development Act, 1976.

Bom. LIX
of 1949.
Guj. 34
of 1964.
Guj. 18
of 1993.

President's Act
No. 27 of 1976.

CHAPTER II

ESTABLISHMENT AND CONSTITUTION OF AUTHORITY.

3. (1) The State Government shall, by notification in the *Official Gazette*, establish an Authority to be called the "Champaner-Pavagadh Archaeological Park World Heritage Area Management Authority".

Establishment
and
incorporation
of Authority.

(2) The Authority shall be a body corporate with perpetual succession and common seal and may sue or be sued in the said name and shall subject to the provisions of this Act, be competent to acquire, hold and dispose of property both movable and immovable and to contract and do all things necessary for the purposes of this Act.

(3) The headquarters of the Authority shall be at such place as the State Government may, by notification in the *Official Gazette*, specify.

4. The Authority shall consist of the following members, namely :-

- (i) Chief Secretary to the Government of Gujarat *ex-officio*, Chairperson

Constitution of
Authority.

- (ii) Secretary to the Government of Gujarat (Culture activity) *ex-officio*, Vice-Chairperson
- (iii) Director General, Archaeological Survey of India, New Delhi
- (iv) Secretary to Government of Gujarat, Forest and Environment Department, *ex-officio*,
- (v) Secretary to Government of Gujarat, Roads and Building Department, *ex-officio*,
- (vi) Managing Director, Tourism Corporation of Gujarat Ltd.,
- (vii) Director of Archaeology, Gujarat State,
- (viii) Superintending Archaeologist, Archaeological Survey of India, Vadodara Circle,
- (ix) Collector, Panchmahal District,
- (x) District Development Officer, Panchmahal District,
- (xi) Superintendent of Police, Panchmahal District,
- (xii) Senior Town Planner, South Gujarat Regional Office, Vadodara,
- (xiii) Deputy Conservator of Forest, Godhra, Panchmahal District,
- (xiv) Executive Engineer, Road and Building Division, Godhra,
- (xv) Head of the Department of Archaeology, M.S. University of Baroda,
- (xvi) President, Heritage Trust, Vadodara,
- (xvii) Sarpanch, Champaner Village,
- (xviii) One member as nominated by the Pavagadh Temple Trust,
- (xix) Chief Executive Officer Member Secretary.

Establishment
of Advisory
Committee.

5. There shall be Technical Advisory Committee consisting of the following members, namely:-

- (a) Superintending Archaeologist. Archaeological Survey of India, Vadodara Circle.
- (b) Director of Archaeology, Gujarat State.
- (c) Deputy Conservator of Forest, Godhra, Panchmahal District,
- (d) One Representative as nominated by the M.S. University of Baroda from the Department Of Archaeology.

- (e) One Representative of the Heritage Trust, Baroda.
- (f) Planning officer of the Authority.
- (g) An expert in the field of Heritage, Archaeology, Tourism, Environment co-opted by the Authority on the recommendation of the Chief Executive Officer.

6. (1) The meeting of the Authority shall be convened by the Chairperson or by the Chief Executive Officer with the approval of the Chairperson and it shall ordinarily meet at least once in three months at such place within the jurisdiction of the authority or at the Headquarters of the Authority and at such time as the Chairperson may decide. Meeting of Authority.

(2) The Authority shall observe such rules of procedures as framed by the Authority in regard to the transaction of business of its meetings (including quorum at meeting) as may be specified by regulations.

(3) The Chairperson or in his absence, the Vice-Chairperson or in absence of both, any other member chosen by the members present at the meeting, shall preside at the meeting of the Authority.

(4) All questions which come up before any meeting of the Authority shall be decided by the majority of the votes of the members present and voting and in the event of equality of votes, the Chairperson shall have and exercise a second or casting vote.

(5) A member shall not, at any meeting of the Authority or a committee thereof, take part in the discussion or vote on any matter in which he has directly or indirectly by himself or his partner, any share or interest.

7. (1) There shall be appointed and maintained a force to be called the Authority Security Force for the purpose of - Authority Security Force.

- (i) better protection and security of the public property within the heritage area including prevention of encroachments and removal thereof;
- (ii) aiding the officers of the authority in the detection and investigation of any matter relating to leakage of revenue or any amount payable to the Authority;
- (iii) effective communication and obtaining of any information regarding any design to commit or the commission of any offence by any person under this Act or the Gujarat Town Planning and Urban Development Act, 1976 or any rule or regulation or order made thereunder;

- (iv) exercising such other powers and discharging such other functions as may be prescribed.
- (2) The Authority Security Force shall consist of such number of supervisory officers and employee as may be determined by the Authority and shall be appointed with the prior approval of the State Government.
- (3) The Chief Executive Officer shall exercise powers of superintendence and control over the Authority Security Force.

CHAPTER III

OFFICERS AND EMPLOYEES OF AUTHORITY AND THEIR DUTIES

**Duties of the
Chief
Executive
Officer.**

8. (1) The State Government shall appoint an officer to be the Chief Executive Officer of the Authority.
- (2) The Chief Executive Officer shall be the administrative officer of the Authority and in addition to perform such functions as are conferred on him by or under this Act or under any law for the time being in force, he shall-
- (a) be responsible for all budgetary, planning, enforcement and supervisory functions of the Authority ;
 - (b) furnish to the Authority all the information relating to the administration and accounts of the Authority as well as other matter whenever called upon by the Authority to do so;
 - (c) prepare and submit the Annual Report and audited accounts of the Authority for its approval within three months of the close of every financial year and submit copies of the same to the State Government;
 - (d) perform such other function as may be prescribed.

**Appointment
of Planning
Officer and
Account
Officer.**

9. (1) For the effective implementation of the Act, the State Government shall appoint a Planning Officer and an Account Officer to the Authority.
- (2) The Planning Officer shall not be below the rank of an Assistant Director of Town Planning.
- (3) The Account Officer shall be an officer with adequate knowledge and experience of account matters.

(4) The Planning officer and the Account Officer shall report to the Chief Executive Officer and shall exercise such powers and perform such duties as may be prescribed.

10. The Planning Officer and the Account Officer and such other staff as are approved by the authority may be either on deputation from the State Government or recruited by the authority in accordance with the regulations made in this behalf.

**Mode of
Recruitment
of Planning
Officer and
Account
Officer.**

CHAPTER IV

POWERS AND FUNCTIONS OF AUTHORITY

11. Subject to the provisions of this Act and the rules made there under, the functions of the Authority shall be-

**Functions of
Authority.**

- (i) to carry out a survey of the Heritage Area and prepare reports on the surveys so carried out;
- (ii) to prepare development and management plans of the Heritage Area;
- (iii) to carry out such works as are contemplated in the development and management plans;
- (iv) to formulate as many schemes as are necessary for implementing the development plans of the Heritage Area;
- (v) to secure and co-ordinate execution of the development plan, town planning schemes and development of the Heritage Area in accordance with such plans and schemes;
- (vi) to raise finance for any project or scheme for the development of the Heritage Area and extend assistance to the local authorities in the Region for the execution of such project or scheme;
- (vii) to do such other acts and things as may be entrusted by the State Government or as may be necessary for or incidental or conducive to, any matters which are necessary for furtherance of the objects for which the authority is constituted;
- (viii) to entrust to any local authority or other agency the work of execution of any development plan of town planning scheme for the development of the Heritage Area;
- (ix) to co-ordinate the activities of the local authorities and the Urban Development Authority, if any, constituted under the Gujarat Town Planning and Urban Development Act, 1976

exercising jurisdiction within the limits of the Heritage Area and the Gujarat Water Supply and Sewerage Board, Gujarat Slum Clearance Board, the Madhya Gujarat Urja Vikas Nigam, the Gujarat Industrial Area Development Board, the Gujarat State Road Transport Corporation and such other bodies as are presently concerned with development activities in the Heritage Area or may be concerned in the future;

- (x) to supervise and review the progress of expenditure incurred under the plan or scheme and the performance of development by various departments and local authorities with reference to the plan or scheme;
- (xi) to take action to protect the public property within the Heritage Area;
- (xii) to raise local, regional, national and international awareness about the significance of the World Heritage Site;
- (xiii) to promote and encourage proper research to understand the archaeological, historical and environmental values of the Champaner-Pavagadh Archaeological Park World Heritage Site;
- (xiv) to perform such other functions as may be prescribed.

Special powers of chairperson.

12. Where there is no sufficient time to convene a meeting of the Authority, the Chairperson shall have special powers to act on his own and direct measures for effective realization of the object in the case of urgency. After taking such action as deemed necessary, he shall place the subject before the Authority at its immediate next meeting and seek the ratification of the action taken by him.

Power to delegate.

13. The Authority may by an order, direct that any power exercisable by it under this Act (except the power to make regulation) may also be exercised by the Chairperson or such officer of the Authority as may be specified in the order subject to such restrictions and conditions as may be specified therein.

No other authority or person to undertake development without permission of Authority.

14. (1) Notwithstanding anything contained in any law of the State for the time being in force, no other authority or person shall undertake any development within the Heritage Area of the types which the Authority has power to undertake under this Act, except with the previous permission of the Authority.

(2) No local authority shall grant permission for any development referred to in sub section (1) within the Heritage Area, unless the Authority has granted permission for such development.

(3) Any authority or person desiring to undertake development referred to in sub-section (1) shall seek a prior permission from the Authority.

(4) The Authority may, after making such inquiry as deems necessary, grant such permission subject to such conditions as it may deem fit to impose or refuse to grant such permission.

(5) (a) Any authority or person aggrieved by the decision of the Authority under sub-section (4) may, within thirty days from the date of the decision, appeal against such decision to the State Government.

(b) The State Government after hearing the appellant may, confirm, modify the decision or reject the appeal and the decision of the State Government shall be final:

Provided that where the aggrieved authority which is under the administrative control of the Central Government has filed an appeal, such appeal shall be decided by the State Government, after consultation with the Central Government.

(6) In case any person or authority does anything contrary to the decision given under sub-section (4) as modified in sub-section (5), the Authority shall have power to pull down, demolish or remove any development undertaken contrary to such decision and recover the cost of such pulling down, demolition or removal from the person or authority concerned.

15. The Authority may authorise any person to enter into or upon any land or building with or without assistance of workmen for the purposes of – Power of entry.

- (a) making any enquiry, inspection, measurement or survey or taking level for such land building;
- (b) examining works under construction and ascertaining the course of sewers and drains;
- (c) digging or boring into the sub-soil;
- (d) setting out boundaries and intended lines of works.
- (e) making such levels, boundaries and lines by placing marks and cutting trenches;
- (f) ascertaining whether any land is being or has been developed in contravention of any plan or scheme or in contravention of any conditions subject to which such permission has been granted; or

- (g) doing any other thing necessary for the efficient administration of this Act:

Provided that no such entry shall be made except between the hours of sunrise and sunset and without giving reasonable notice to the occupier, or if there is no occupier, to the owner of the land or building:

Provided further that sufficient opportunity shall in every instance be given to enable women and children, if any, to withdraw from such land or building:

Provided also that due regard shall always be had, so far as may be, compatible with the exigencies of the purpose for which the entry is made, to social and religious usage of the occupants of the land or building entered.

Levy of Fees.

16. (1) It shall be lawful for the Authority to levy at such rate as the State Government may, by notification in the *Official Gazette*, specify, a fee for grant of permission under section 14.

- (2) All fees realized under this Act shall be credited to the Fund.

CHAPTER V

AUTHORITY FUND, ACCOUNTS, AUDIT AND REPORTS

Fund of Authority.

17. (1) The Authority shall have a fund to be called the Authority Fund which shall be operated by such officer as may be authorized by the Authority.

(2) The Authority may accept grants, subventions, contributions, donations and gifts from the Central Government, the State Government, a local authority, any international organization or any individual or body, whether incorporated or not, for all or any of the purposes of this Act.

(3) The State Government shall, every year, make a grant to the Authority of a sum equivalent to the administrative expenses of the Authority till the Authority is able to meet its administrative expenses out of its own resources.

(4) All moneys received by or on behalf of the Authority by virtue of this Act and all interest, profits, and other moneys accruing to or borrowed by the Authority, shall be credited to the Fund.

(5) Except as otherwise directed by the State Government, all moneys and receipts specified in the foregoing provision and forming part of the Fund shall be deposited in any Scheduled Bank as defined in the Reserve

2 of 1934. Bank of India Act, 1934 or invested in such securities as may be approved by the State Government.

(6) The Fund and all other assets vesting in the Authority shall be held and applied by it, for the purposes of this Act.

18. The Authority shall prepare, every year, in such form and at such time as may be prescribed, an annual budget estimate in respects of the next financial year showing the estimated receipts and expenditure of the Authority and shall submit a copy thereof to the State Government. **Budget.**

19. (1) The Authority shall prepare, after the end of each year in such form and before such date as may be prescribed, an annual report of its activities during the previous year and programme of work likely to be undertaken by the Authority and submit a copy thereof to the State Government. **Annual Report.**

(2) The State Government shall, as soon as may be after the receipt of the annual report under sub-section (1), cause the same to be laid before the State Legislature.

20. (1) The State Government may from time to time, make subventions to the Authority for the purposes of this Act on such terms and conditions as the State Government may determine. **Subventions and loans to Authority.**

(2) The State Government, may, from time to time, advance loans to the Authority for the purposes of this Act, on such terms and conditions as the State Government may determine.

21. The Authority may from time to time and subject to the provisions of this Act and to such conditions as may be prescribed in this behalf, borrow money as required for the purposes of this Act. **Power of Authority to borrow money.**

22. (1) The Authority shall maintain books of account and such other books in such form and in such manner as may be prescribed and shall prepare in accordance with such rules an annual statement of account. **Accounts and audit.**

(2) The Authority shall cause its account to be audited annually by such person as the State Government, may direct.

(3) As soon as the account of the Authority have been audited, the Authority shall send a copy thereof together with a copy of the report of the auditor thereon to the State Government.

(4) The Authority shall comply with such direction as the State Government, may, after perusal of the report of the auditor, think fit to issue such direction.

(5) The State Government shall, as soon as may be after the receipt of the audit report under sub-section (3) cause the same to be laid before the State Legislature.

CHAPTER VI

OFFENCES AND PENALTIES

Penalty for
breach of
provisions of
the Act.

23. Whoever contravenes any of the provision of this Act or rule, regulation, bye-law or scheme made or sanctioned thereunder shall be punishable with imprisonment for a term which may extend to one year or with fine which may extend to ten thousand rupees or with both and in the case of continuing contravention, with additional imprisonment for a term which may extend to six month or with fine which may extend to five thousand rupees or with both for each day after the first during which the contravention continues.

Offences by
companies.

24. (1) If the person committing an offence under this Act is a company, every person who at the time the offence was committed was in charge of and responsible to the company for the conduct of its business as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1) where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.- For purpose of this section-

- (a) "company" means a body corporate and includes a firm or other association of individuals; and
- (b) "director " in relation to a firm means partner in the firm.

25. No court shall take cognizance of an offence punishable under this Act except on a complaint in writing made by an officer of the Authority authorized by it in this behalf.

Sanction of Prosecution.

26. All fines realized in connection with prosecutions under this Act shall be credited to the Authority Fund.

Fines realized to be credited to the Fund.

CHAPTER VII

MISCELLANEOUS

27. (1) The Authority may, in order to carry out the development plans and schemes formulated under section 11 or any town planning schemes, issue directions to any local Authority, Urban Development Authority concerned, Gujarat Water Supply and Sewerage Board, Madhya Gujarat Urja Vikas Nigam and such other bodies as are connected with developmental activities in the Heritage Area.

Directions by Authority.

(2) Notwithstanding anything contained in any other law for the time being in force, every such direction shall be complied with by the body to which it is issued. On failure, it shall be competent for the Authority to take necessary action to carry out the directions issued under sub-section (1) and recover expenses, if any, incurred from the body concerned.

28. The Authority may compromise any claim or demand arising out of any contract entered into by it under this Act or any action or suit instituted by or against it for such sum of money or other compensation, as it may deem sufficient:

Authority may compromise claims by or against it.

Provided that no such claim or demand exceeding twenty-five thousand rupees shall be compromised except with the previous approval of the State Government.

29. Every member, every officer and other employees of the Authority shall, when acting or purporting to act in pursuance of the provisions of this Act or any rule or regulation made thereunder, be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Members and officers to be public servants.

Protection of
action taken in
good faith.

30. No suit, prosecution or other legal proceeding shall lie against the Authority or any member, officer or employee of the Authority or any person for anything which is in good faith done or intended to be done in pursuance of the provisions of this Act or any rule or regulation made thereunder.

Control by
State
Government.

31. (1) The State Government may give such directions consistent with the object of this Act, to the Authority as in its opinion is necessary or expedient for carrying out the purposes of the Act. The Authority shall carry out such directions as may be issued from time to time by the State Government.

(2) The authority shall furnish to the State Government such reports, and other information as the State Government may from time to time require.

(3) Where in connection with the exercise of its powers and discharge of its functions by the Authority under this Act, any dispute arises between the Authority and a local authority or any Board or Corporation the decision of the State Government on such dispute shall be final.

Act to over-
ride other
State laws.

32. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other State laws for the time being in force.

Power to
make Rules.

33. (1) The State Government may, by notification in the *Official Gazette*, subject to the condition of previous publication, make rules to carry out the purposes of this Act:

Provided that if the State Government is satisfied that the circumstances exist which render it necessary to take immediate action, it may dispense with the previous publication of any rule to be made under this section.

(2) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as possible after they are made and shall be subject to the rescission by the State Legislature or to such modification as the State Legislature may make during the session in which they are so laid or the session immediately following.

(3) Any rescission or modification so made by the State Legislature shall be published in the *Official Gazette*, and shall thereupon take effect.

34. The Authority may, with previous sanction of the State Government, make regulations not inconsistent with this Act and the rules made thereunder for enabling it to perform its functions under this Act. **Regulations.**

35. (1) If any difficulty arises in giving effect to the provisions of this Act, the State Government, may by order published in the *Official Gazette*, make such provisions not inconsistent with the provisions of this Act as the occasion may require to do anything which appears to be necessary for removing the difficulty: **Removal of difficulties.**

Provided that no such order shall be made under this section after the expiry of two years from the commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be, before the State Legislature.

President's
Act No. 27
of 1976.

36. In the Gujarat Town Planning and Urban Development Act, 1976,-

**Amendment of
Gujarat Town
Planning and
Urban
Development
Act, 1976.**

(1) in section 2, after clause (xii), the following shall be inserted, namely:-

"(xii-a) "heritage area" means the heritage area as defined in clause (i) of section 2 of the Champaner-Pavagadh Archeological Park World Heritage Area Management Authority Act, 2006.";

Guj. 28 of
2006.

(2) in section 3, to sub-section (3), the following proviso shall be inserted, namely:-

"Provided further that in the case of the heritage area, the development area or urban development area declared under this Act shall be co-terminous with Heritage area.";

(3) in section 22, to sub-section (1), the following proviso shall be inserted, namely:-

"Provided that notwithstanding anything contained in this Act, in the case of the urban development area comprising the heritage area, the development plan shall also contain the particulars specified in the Champaner-Pavagadh Archeological park World Heritage Area Management Authority Act, 2006 and the plan so prepared shall for the purpose of that Act be deemed to be the comprehensive development plan for the purpose of section 22 of this Act.";

Guj. 28 of
2006.

(4) after section 123, the following section shall be inserted, namely :-

Consequences of
constitution of
the Champaner-
Pavagadh
Archaeological
Park World
Heritage Area
Management
Authority.

"123A. Notwithstanding anything contained in this Act, with effect from the date of the constitution of the Champaner-Pavagadh Archaeological Park World Heritage Area Management Authority under the Champaner-Pavagadh Archaeological Park World Heritage Area Management Authority Act, 2006, such authority shall be the Area Development Authority or the Urban Development Authority for the area comprising the heritage area and shall exercise all the powers, perform duties and discharge functions under this Act as if it were Area Development Authority or Urban Development Authority constituted for the heritage area."

Guj. 28
of 2006.

Application of
the Gujarat
Public
Premises
(Eviction of
Unauthorized
Occupants)
Act, 1972.

37. (1) The State Government may, by notification in the *Official Gazette*, provide from such date as may be specified in such notification that the Gujarat Public Premises (Eviction of Unauthorized Occupants) Act, 1972 shall apply to premises belonging to, vesting in or leased by the Authority as that Act applies in relation to public premises subject to the provision of sub-section (2).

Guj. 12
of 1973.

(2) On issue of the notification under sub-section (1), the aforesaid Act of 1972 and rules made thereunder shall apply to the premises of the Authority with the following modifications, namely: -

(a) the State Government may appoint an officer of the State Government or the Authority as it thinks fit, to be the Competent Authority for the purpose of the aforesaid Act;

(b) reference to "public premises" in that Act and the rules shall be deemed to be references to premises of the Authority; and the references to the 'State Government' in that Act shall be deemed to be reference to 'the Authority'.